



April 28, 2019

**TO:** Rick Muma, Provost  
Kay Monk-Morgan, Assistant Vice-President for Academic Affairs

**From:** Anand S. Desai, Dean, W. Frank Barton School of Business *Anand S. Desai*

**Cc:** Jeffrey Bryant, Director, School of Accountancy

**RE: Bachelor of Business Administration (Accounting) and  
Master of Accountancy Program Review**

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The School of Accountancy (SoA) has revised its mission since the last review, and the new mission places more emphasis on the importance of preparing students for lifelong learning. Further, the revised mission highlights the objective of being a resource for applied science, specifically supporting the profession with our research and knowledge transfer.

The recommendations from the last review have been generally addressed. The Uniscope model has been adopted, a revised GEM plan better aligns the enrollment growth strategies with that of the university, and efforts are underway to increase enrollment at the undergraduate level. Two examples consistent with this is offering introductory levels in the online format to reach a wider population, and offering a summer camp (in summer 2019) to attract high school students to the major. In 2018, the SoA adopted four goals that are consistent with the revised mission, and data collection is ongoing.

The quality of the faculty is appropriate given its mission. The intellectual contributions indicate high level of scholarly activity with 16 refereed peer review articles, 11 conference proceedings and 31 presentations. All tenure-stream faculty are engaged in these contributions.

The average ACT of incoming undergraduate students is slightly above the university average. Recognizing that the discipline is rigorous, more needs to be done to reverse the trend of declining enrollment at the undergraduate level. The enrollment in the master's program has been growing steadily in the last four years, rising from 22 in 2015 to 42 in 2018.

Student satisfaction with the accounting program at the undergraduate level is roughly the same as other majors in the Barton School but above the university average. At the graduate level, student satisfaction is significantly higher (92.4% of the students satisfied or very

satisfied). Placement rates for accounting majors at both undergraduate and graduate levels is high, with the vast majority of graduates placed within the state.

Assessment of learning objectives is a mature and robust process. The data indicate that the students are achieving the learning objectives at a high rate. Further the SoA continues to attain the goals set forth in the last review cycle. In particular, the SoA has successfully maintained separate accreditation from AACSB, and has developed a strategic plan aligned with that of the Barton School.

Overall, the SoA's programs are successful, and faculty are engaged in scholarly activity and in the profession. One area of concern is the decline in undergraduate majors. While the school has begun taking initial steps towards this, more attention needs to be given to this. Having a well-defined enrollment plan at the graduate level has resulted in a significant increase in the number of majors – the same should be done at the undergraduate level.

The degree program continues to be fully accredited by AACSB and the next AACSB Continuous Improvement Review will take place in spring 2023.



Academic unit: Accountancy \_\_\_\_\_ College: Barton School of Business

Date of last review 2016-2017 Date of last accreditation report (if relevant) December 2017

Triggered Programs: MA >3+ Faculty

List all degrees described in this report (add lines as necessary)

Degree: BBA Accounting \_\_\_\_\_ CIP\* code: 52 0301 \_\_\_\_\_

Degree: Master of Accountancy \_\_\_\_\_ CIP code: 52 0301 \_\_\_\_\_

Degree: \_\_\_\_\_ CIP code: \_\_\_\_\_

\*To look up, go to: Classification of Instructional Programs Website, <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55>

Certificate (s): \_\_\_\_\_

Faculty of the academic unit (add lines as necessary)

| NAME                | SIGNATURE | TENURE OR NON-TENURE TRACK |
|---------------------|-----------|----------------------------|
| Jeffrey Bryant      |           | T                          |
| Michael Flores      |           | NT                         |
| Paul Harrison       |           | T                          |
| Michael Imhof       |           | T                          |
| Patricia O'Sullivan |           | NT                         |
| Christine Porter    |           | T                          |
| Jeffrey Quirin      |           | T                          |
| Atul Rai            |           | T                          |
| Kurt Reding         |           | NT                         |
| Laura Zellers       |           | NT                         |

Submitted by: JEFF BRYANT  
DIRECTOR, SCHOOL OF ACCOUNTANCY  
(Name and title)

Date 25 MAY 2019  
(Date)

In yellow highlighted areas, data will be provided

## Part 1: Impact of Previous Self-Study Recommendations

At the conclusion of the last program self-study performed, the committee provided recommendations for improvement for the department. Please list those recommendations and note your progress to date on implementation.

| Recommendation  | Activity  | Outcome  |
|---|---|--|
| Consider incorporating the newly approved UNISCOPE model into the department's assessment of scholarship      | The Uniscope model was adopted by the Barton School of Business in November, 2018. The School of Accountancy's newly adopted strategic plan provides for embracing Uniscope to evaluate scholarship. 2018 faculty reviews utilized aspects of the Uniscope model.   | Implementation of the Uniscope model has begun for assessing faculty performance.  |
| For the next review, align recruitment and retention efforts with the university's strategic enrollment plan. | In furtherance of the SEM plan adopted by the Barton School in August 2016, efforts are underway to work with the Barton School recruiting officer to attract new students. Further, the accounting curriculum was recently revised to more fully integrate data management and analysis into classes, a feature that increases the value of our degree in the market. Expanded online course offerings are also being explored. The School of Accountancy is in the process of obtaining approval for its GEM plan. The GEM plan is available in Appendix C and includes information about how our initiatives align with the university's plan. | Enrollment management efforts at the undergraduate and graduate levels are underway.                                       |
| Develop program goals and report on results next evaluation period.   | During 2018, the School of Accountancy spent considerable time revising its strategic plan to more closely conform to the mission of the Barton School of Business and Wichita State University. The plan is attached in Appendix A. Under the provisions of the new plan, the School operates under the following stated goals:<br>1. Improve student development by offering applied learning experiences, interdisciplinary learning   | Adoption of the plan and related goals is recent. Goals are in place and data is currently collected to evaluate progress. |

| Recommendation | Activity  | Outcome |
|----------------|---|---------|
|                | <p>opportunities, and exposure to developing professional trends</p> <ol style="list-style-type: none"><li>2. Accelerate the discovery, integration, transmission and application of knowledge</li><li>3. Foster a culture that respects the evolving diversity of society</li><li>4. Strengthen connections between the School of Accountancy and its constituents</li></ol> |         |

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## Part 2: Departmental Purpose and Relationship to the University Mission

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*The mission of Wichita State University is to be an essential educational, cultural, and economic driver for Kansas and the greater public good.*

**Please list the program mission (if more than one program, list each mission), define the role of the program and tie them to the overall mission of Wichita State University printed above. (Explain in 1-2 concise paragraphs)**

- a. Program Mission (if more than one program, list each mission):
- b. The role of the program (s) and relationship to the University mission:
- c. Has the mission of the Program (s) changed since last review? X Yes  No
  - i. If yes, describe in 1-2 concise paragraphs. If no, is there a need to change?
- d. Provide an overall description of your program (s) including a list of the measurable goals and objectives of the program (s) (programmatic). Have they changed since the last review? X Yes  No

If yes, describe the changes in a concise manner.

The mission and vision of the School of Accountancy for all its programs are as follows.

**Mission:** The School of Accountancy prepares students for lifelong learning and success, advances the knowledge and practice of accounting, and supports the profession through research, outreach and knowledge transfer.

**Vision:** The School of Accountancy strives to be academically and professionally recognized for its research, knowledge transfer, and applied learning opportunities.

The School of Accountancy seeks to further the University mission by supporting economic growth in the region through research, outreach and knowledge transfer. Our values are designed to advance an entrepreneurial spirit by fostering the development of critical thinking, innovation, integrity and intellectual curiosity. The School strives to be student centered and closely engaged with the business community.

The School's mission has changed since the previous report. Our new mission places more emphasis on the importance of preparing students for lifelong learning. Further, the revised mission highlights our objective of being a resource for applied science, specifically supporting the profession with our research and knowledge transfer.

The School of Accountancy operates under the following **stated goals**:

1. Improve student development by offering applied learning experiences, interdisciplinary learning opportunities, and exposure to developing professional trends
2. Accelerate the discovery, integration, transmission and application of knowledge
3. Foster a culture that respects the evolving diversity of society
4. Strengthen connections between the School of Accountancy and its constituents

Specific detailed metrics and measurable expected outcomes pertaining to each of these goals are provided on pages 3 – 10 in the strategic plan attached in Appendix A.

These goals are different from our goals since the last review. They were modified to achieve greater congruence with goals of the University and the Barton School of Business through increased recognition of alternative learning experiences and diversity.

### Part 3: Faculty Quality

Describe the quality of the program/certificate as assessed by the strengths, productivity, and qualifications of the faculty in terms of SCH, majors, graduates, and scholarly/creative activity (refer to instructions in the WSU Program Review document for more information on completing this section).

What standards, if any, are in place for your college/department for the following areas?

| Departmental Standards |                      |   |   |    |                          |   |   |    |                        |   |   |    |               |   |   |    |       |   |   |    |
|------------------------|----------------------|---|---|----|--------------------------|---|---|----|------------------------|---|---|----|---------------|---|---|----|-------|---|---|----|
| College/<br>Dpt.       | Ref Journal Articles |   |   |    | Non Ref Journal Articles |   |   |    | Conference Proceedings |   |   |    | Presentations |   |   |    | Books |   |   |    |
|                        | S                    | A | P | MA | S                        | A | P | MA | S                      | A | P | MA | S             | A | P | MA | S     | A | P | MA |
|                        |                      |   |   |    |                          |   |   |    |                        |   |   |    |               |   |   |    |       |   |   |    |

S=Submitted, A=Accepted, P=Published, NA= Not Accepted

| Departmental Standards |              |    |     |                    |      |               |            |                      |                    |                |
|------------------------|--------------|----|-----|--------------------|------|---------------|------------|----------------------|--------------------|----------------|
| College/<br>Dpt.       | Performances |    |     | Number of Exhibits |      | Creative Work |            | No. Grants Submitted | No. Grants Awarded | \$ Grant Value |
|                        | *            | ** | *** | Juried             | **** | Juried        | Non-Juried |                      |                    |                |
|                        |              |    |     |                    |      |               |            |                      |                    |                |

\* Winning by competitive audition. \*\*Professional attainment (e.g., commercial recording). \*\*\*Principal role in a performance. \*\*\*\*Commissioned or included in a collection.

**Narrative:** Provide a brief assessment of the quality of the faculty/staff using the data from the table above and tables 1-7 from the Office of Planning Analysis as well as any additional relevant data. Programs should comment on details in regard to productivity of the faculty (i.e., some departments may have a few faculty producing the majority of the scholarship), efforts to recruit/retain faculty, departmental succession plans, course evaluation data, etc.

The School of Accountancy does not provide for quantifiable collective standards with regard to scholarship expectations. Numerous factors enter into the determination of the caliber of scholarly activity. Various combinations of these factors produce similar outcomes, making a concise numerical guideline impossible and meaningless. The School maintains its commitment to publishing in high quality academic and practitioner research journals. The School follows the Barton School’s standards for the definition of a scholarly academic (SA) faculty member. Seven of the ten full-time School of Accountancy faculty are in the SA category. The Barton School definition of SA faculty pertaining to publication is as follows:

Over the previous five years, Scholarly Academics must publish a minimum of two peer-reviewed journal articles in widely recognized academic journals relevant to the mission of the Barton School of Business.



Please use the tables below to share information about your departmental scholarly outputs.

| Departmental Outputs |                      |   |   |    |                          |   |   |    |                        |   |   |    |               |   |    |    |       |   |   |    |
|----------------------|----------------------|---|---|----|--------------------------|---|---|----|------------------------|---|---|----|---------------|---|----|----|-------|---|---|----|
| College/<br>Dpt.     | Ref Journal Articles |   |   |    | Non Ref Journal Articles |   |   |    | Conference Proceedings |   |   |    | Presentations |   |    |    | Books |   |   |    |
|                      | S                    | A | P | MA | S                        | A | P | MA | S                      | A | P | MA | S             | A | P  | MA | S     | A | P | MA |
| 2013-2014            |                      |   | 5 |    |                          |   |   |    |                        |   | 2 |    |               |   | 5  |    |       |   | 1 |    |
| 2014-2015            |                      |   | 3 |    |                          |   |   |    |                        |   | 3 |    |               |   | 11 |    |       |   |   |    |
| 2015-2016            |                      |   | 4 |    |                          |   |   |    |                        |   | 2 |    |               |   | 6  |    |       |   |   |    |
| 2016-2017            |                      |   | 4 |    |                          |   |   |    |                        |   | 4 |    |               |   | 9  |    |       |   |   |    |

S=Submitted, A=Accepted, P=Published, NA= Not Accepted

| Departmental Outputs |              |    |         |                    |          |               |            |                      |                    |                |
|----------------------|--------------|----|---------|--------------------|----------|---------------|------------|----------------------|--------------------|----------------|
| College/<br>Dpt.     | Performances |    |         | Number of Exhibits |          | Creative Work |            | No. Grants Submitted | No. Grants Awarded | \$ Grant Value |
|                      | *            | ** | **<br>* | Juried             | ***<br>* | Juried        | Non-Juried |                      |                    |                |
| 2013-2014            |              |    |         |                    |          |               |            |                      |                    |                |
| 2014-2015            |              |    |         |                    |          |               |            |                      |                    |                |
| 2015-2016            |              |    |         |                    |          |               |            |                      |                    |                |
| 2016-2017            |              |    |         |                    |          |               |            |                      |                    |                |

\* Winning by competitive audition. \*\*Professional attainment (e.g., commercial recording). \*\*\*Principal role in a performance. \*\*\*\*Commissioned or included in a collection.

**Narrative:**

Provide a brief assessment of the quality of the faculty/staff using the data from the table above and tables 1-7 from the Office of Planning Analysis as well as any additional relevant data. Programs should comment on details in regard to productivity of the faculty (i.e., some departments may have a few faculty producing the majority of the scholarship), efforts to recruit/retain faculty, departmental succession plans, course evaluation data, etc.

As research output reported in the table indicates, during the past four years, faculty in the School of Accountancy have published a total of 16 refereed journal articles, plus 11 refereed conference proceedings, and made 31 presentations of refereed papers. Six different faculty members contributed to the 16 journal articles. Two faculty members are represented in the conference proceedings, and 3 faculty participated in the 31 presentations during this time. During the four-year review period, all tenure track and tenured faculty contributed to the School's scholarly output. The School is committed to supporting and retaining productive faculty through favorable teaching loads, matching (and, in effect, doubling) competitive summer research support awards given by the Barton School every year, supporting the full funding of travel requests, and maintaining an adequate number of student assistants to aid faculty as needed.

## Part 4: Academic Program(s) and Emphases

Analyze the quality of the program as assessed by its curriculum and impact on students for each program (if more than one). Attach updated program assessment plan (s) as an appendix (refer to instructions in the WSU Program Review document for more information).

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**Narrative:** a. For undergraduate programs, compare ACT scores of the majors with the University as a whole. (Evaluate table 8 [ACT data] from the Office of Planning and Analysis).

Provide assessment here:

The five year rolling average ACT scores of accounting majors (**23.9**) is slightly higher than average ACT scores for WSU students overall (**23.1**). As feasible, the School of Accountancy tries to attract high quality students to the undergraduate program. The ACT score is one measure of quality. We will continue our efforts to admit to the program students who possess at or above average abilities.

**Narrative:** b. For graduate programs, compare graduate GPAs of the majors with University graduate GPAs. (Evaluate table 9 [GPA data] from the Office of Planning and Analysis)

Provide assessment here:

The five year rolling average for mean application GPA is higher for MAcc admissions (**3.7**) versus overall (**3.5**). Program GPA for each year was also higher. Admission standards to the MAcc program are fairly rigorous. While we continue to try to increase enrollment to the program, it has not and will not be done so at the cost of our standards. The end goal for the MAcc program is to position graduates to successfully sit for the CPA exam. Only better students have a realistic chance of achieving licensure.

c. Identify the principal learning outcomes (i.e., what skills does your Program expect students to graduate with). Provide aggregate data on how students are meeting those outcomes in the following table. Data should relate to the goals and objectives of the program as listed in 1e. Provide an analysis and evaluation of the data by learner outcome with proposed actions based on the results.

In the following table provide program level information. You may add an appendix to provide more explanation/details.

#### UNDERGRADUATE PROGRAM LEARNING OBJECTIVES

| Learning Outcomes (most programs will have multiple outcomes)  | Assessment Tool (e.g., portfolios, rubrics, exams)   | Target/Criteria (desired program level achievement)  | Results  | Analysis  |
|--|--|--|--|---|
| Acquire technical knowledge of accounting principles, theories, and applications in the areas of auditing, financial accounting, managerial accounting, taxation, accounting information systems, and data analysis. | Technical proficiency is measured and assessed with written examinations   | Results of 90% and above correct are exemplary, between 50% and 90% correct is acceptable, and less than 50% total correct responses is considered an unacceptable outcome               | Overall, 91% of students are rated as having acceptable knowledge or above.                            | For specific outcomes below this average, course coverage adjustments have been undertaken. A detailed discussion of these adjustments can be found on pages 38 – 40 of the Continuous Improvement Review Report in Appendix B. |
| Demonstrate skills in effective oral and written communication   | Outcomes are assessed through classroom communications and written assignments; results are reported and tabulated using the STEPS (Student Tracking, Evaluation and Portfolio System) database program. | Characteristics such as organization, logic, verbal skills, and grammar are measured. Individual performance rated at more than 50% proficient at these skills is considered acceptable. | On average, for characteristics evaluated, 90% of students performed at an acceptable level or better. | Based on specific results, a focus on improving nonverbal skills was implemented. For detailed results and commentary, see pages 88-90 of the Continuous Improvement Review Report (Appendix B).                                |

| Learning Outcomes (most programs will have multiple outcomes)                 | Assessment Tool (e.g., portfolios, rubrics, exams)   | Target/Criteria (desired program level achievement)   | Results   | Analysis  |
|---|--|---|---|---|
| Attain clear analytical and reflective thinking abilities                     | Student abilities are measured by administering the Watson-Glaser Critical Thinking Appraisal instrument to students during their senior year in the program.  | Testing results at the 25 <sup>th</sup> percentile or above of correct responses when matched against a national normed sample are considered acceptable. | Results indicate that 80% of accounting majors develop acceptable or better reasoning skills. All Barton School students take this exam. School of Accountancy students compare favorably to the Barton School as a whole – 69% of all Barton School students achieve acceptable or better results. | To improve students' critical analysis skills, a new critical thinking course taught in the philosophy department is now required of accounting and all business students. Refer to pages 90-91 of the Continuous Improvement Review Report in Appendix B for more details. |
| Understanding ethical decision-making   | Assessed as part of the managerial accounting curriculum; beginning in the fall, the coverage of ethics will move to audit-based instructional cases that require an analysis of an auditor's decisions. | Judged based upon a review and evaluation of student performance on the cases, with a minimum of 75% performing acceptable or better.                     | 88% of School of Accountancy students do an acceptable or better job of carrying through the process of identifying dilemmas to choosing a course of action.  | As noted, a different approach to assessing ethics using auditing cases will begin soon. Pages 91-92 of the Continuous Improvement Review Report (Appendix B) contain further information.  |
| Develop active collaborative skills and the ability to work as part of a team | Measured from peer evaluations by student perceptions and opinions of fellow team members' contributions toward completing a project   | A minimum of 75% approval rating of participants by their peers   | 98% of students are adjudged as acceptable or exemplary by their peers (82% exemplary).   | Results indicate substantial action is not necessary. See a summary on pages 92-93 of the Continuous Improvement Review Report (Appendix B).  |

| Learning Outcomes (most programs will have multiple outcomes)                    | Assessment Tool (e.g., portfolios, rubrics, exams)  | Target/Criteria (desired program level achievement)  | Results                  | Analysis |
|--|---|--|--------------------------|----------|
| Demonstrate skills in using relevant accounting-related information technologies | Various methods are planned for assessing this goal, including examinations, web-based learning modules, and case assignments | This goal was newly adopted in fall 2018 and is aimed primarily at gauging data management and analytics skills. Since its implementation has only begun, target setting awaits results from a semester or two to gauge reasonable expectations. | No results collected yet | N/A      |

## Definitions:

**Assessment Tool:** One or more tools to identify, collect, and prepare data to evaluate the achievement of learning outcomes (e.g., a writing project evaluated by a rubric).

**Criterion/Target:** Percentage of program students expected to achieve the desired outcome for demonstrating program effectiveness (e.g., 90% of the students will demonstrate satisfactory performance on a writing project).

**Result:** Actual achievement on each learning outcome measurement (e.g., 95%).

**Analysis:** Determines the extent to which learning outcomes are being achieved and leads to decisions and actions to improve the program. The analysis and evaluation should align with specific learning outcome and consider whether the measurement and/or criteria/target remain a valid indicator of the learning outcome as well as whether the learning outcomes need to be revised.

**GRADUATE PROGRAM LEARNING OBJECTIVES**

| Learning Outcomes (most programs will have multiple outcomes) | Assessment Tool (e.g., portfolios, rubrics, exams)                                     | Target/Criteria (desired program level achievement) | Results  | Analysis   |
|---|--|---|--|--|
| Demonstrate skills in effective communication and teamwork    | Group projects, presentations, and written case studies in Acct 815, 825, 835, and 840 | Grade of B or better in all assessments             | All course scores were very strong, with acceptable scores ranging between 92-100% | Course projects continue to evolve to emphasize and improve both written and verbal communication, as well as effective teamworking skills. See a summary on pages 95-96 of the Continuous Improvement Review Report (Appendix B). |

| Learning Outcomes (most programs will have multiple outcomes)                                | Assessment Tool (e.g., portfolios, rubrics, exams)   | Target/Criteria (desired program level achievement) | Results  | Analysis   |
|--|--|---|--|--|
| Demonstrate an ability to use and manage technology  | Computer-based accounting programs; utilization of the Guidestar.org online database and associated analytical tools in Acct 825 and 860 | Grade of B or better in all assessments             | Both course scores were very strong, with acceptable outcomes in both classes at 98% | Course refinement to incorporate more different types of technology, from broadening accounting systems utilized, to new online databases. See a summary on pages 96-97 of the Continuous Improvement Review Report (Appendix B).            |
| Demonstrate an ability to conduct research of accounting and auditing standards, and tax law | Written case studies and presentations of the results of research activities in Acct 815, 835 and 840                                    | Grade of B or better in all assessments             | All course scores were very strong, with acceptable scores ranging between 92-97%    | As the bodies of accounting/auditing standards and tax/business law continually evolve, course content is similarly refined to reflect these changes. See a summary on pages 97-98 of the Continuous Improvement Review Report (Appendix B). |
| Demonstrate an ability to discern, evaluate, and respond to ethical dilemmas                 | Written case studies and presentations of the results of research activities; examination  | Grade of B or better in all assessments             | Course results were very strong, with acceptable outcomes at 98%                     | Ethics in accounting continues to be a challenge for the profession. Course content especially as to contemporary cases is continually updated to reflect these shifting responsibilities. See a summary on pages 98-99 of the               |

| Learning Outcomes (most programs will have multiple outcomes) | Assessment Tool (e.g., portfolios, rubrics, exams) | Target/Criteria (desired program level achievement) | Results | Analysis   |
|---|--|---|---------|--|
|   |  |   |         | Continuous Improvement Review Report (Appendix B). |

**Definitions:**

**Assessment Tool:** One or more tools to identify, collect, and prepare data to evaluate the achievement of learning outcomes (e.g., a writing project evaluated by a rubric).

**Criterion/Target:** Percentage of program students expected to achieve the desired outcome for demonstrating program effectiveness (e.g., 90% of the students will demonstrate satisfactory performance on a writing project).

**Result:** Actual achievement on each learning outcome measurement (e.g., 95%).

**Analysis:** Determines the extent to which learning outcomes are being achieved and leads to decisions and actions to improve the program. The analysis and evaluation should align with specific learning outcome and consider whether the measurement and/or criteria/target remain a valid indicator of the learning outcome as well as whether the learning outcomes need to be revised.

| <b>Learner Outcomes (e.g., capstone, licensing/certification exam pass-rates) by year, for the last three years</b> |     |              |                |                      |
|---|-----|--------------|----------------|----------------------|
| Year  | N   | Name of Exam | Program Result | National Comparison± |
| 1   | 81  | CPA Exam     | 54.1%          | 48.4%                |
| 2   | 101 | CPA Exam     | 42.6%          | 48.7%                |
| 3   | 70  | CPA Exam     | 48.3%          | 48.3%                |

**Narrative:**

- d. Provide aggregate data on student majors satisfaction (e.g., exit surveys), capstone results, licensing or certification examination results (if applicable), employer surveys or other such data that indicate student satisfaction with the program and whether students are learning the curriculum (for learner outcomes, data should relate to the outcomes of the program as listed in 3c). Evaluate table 10 from the Office of Planning and Analysis regarding student satisfaction data.

**Provide assessment here:**

Faculty encourage both graduate and undergraduate accounting students to take the CPA exam, regardless of a student's planned career path. School of Accountancy students who take the exam achieve pass rates that are on par with national averages, as data in the table indicate. Further, recently, two of our students were recognized by the AICPA for being nationwide top performers on the exam – Isaiah Massey in 2011, and Amber (Loewen) Turner in 2015. The exam is a rigorous undertaking and requires extensive preparation. Success levels that match national standards are a positive result for our students. The School of Accountancy is training students for success on the exam at a level comparable to other schools across the U.S.

In general, students are satisfied with the education they receive from the School. The last rolling five-year average of percentage of students satisfied with the undergraduate accounting program is **86.4%** satisfied or very satisfied (compared to **84.1%** for the Barton School of Business overall and **81.6%** of all students at WSU). Graduate accounting students are especially pleased. **92.4%** of students in the MAcc program feel satisfied or very satisfied with the graduate program. This compares favorably to **85.8%** for graduate students in the Barton School of Business and **83.6%** of all graduate students at WSU. From a student perspective, the School of Accountancy does a commendable job of fulfilling their needs.



*Does your program support the university General Education program?*  Yes  No

If yes, please complete the table below and respond to the narrative prompt. If no, skip to the next.

|   |         |            |
|---|---------|------------|
| Outcomes:   |         |            |
| <ul style="list-style-type: none"> <li>• Have acquired knowledge in the arts, humanities, and natural and social sciences</li> <li>• Think critically and independently</li> <li>• Write and speak effectively</li> <li>• Employ analytical reasoning and problem solving techniques</li> </ul> | Results |            |
|   | Majors  | Non-Majors |
|   |         |            |
|   |         |            |
|   |         |            |

Note: Not all programs evaluate every goal/skill. Programs may choose to use assessment rubrics for this purpose. Sample forms available at: <http://www.aacu.org/value/rubrics/>

**Narrative:**

- e. Provide aggregate data on how the goals of the *WSU General Education Program* and *KBOR 2020 Foundation Skills* are assessed in undergraduate programs (optional for graduate programs).

Provide assessment here:

*Concurrent Enrollment - Does the program offer concurrent enrollment courses?*  Yes  No

If no, skip to next question.

**Narrative:**

- f. For programs/departments with concurrent enrollment courses (per KBOR policy), provide the assessment of such courses over the last three years (disaggregated by each year) that assures grading standards (e.g., papers, portfolios, quizzes, labs, etc.) course management, instructional delivery, and content meet or exceed those in regular on-campus sections.

Provide assessment here:

**Accreditation – Is the program accredited by a specialty accreditation body?**     Yes     No

g. If yes, please note the name of the body, the next review date and concerns from the last review.

***Narrative.***

Provide assessment here:

The School of Accountancy is separately accredited by the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation for the Barton School of Business and separately for the accounting program was recently extended for the next four years. The next review report and visit are scheduled for the 2022-2023 academic year.

Three issues are identified by the review team to be addressed prior the next visit.

1. The School of Accountancy should continue to implement the new strategic plan and systematically evaluate and document its progress toward mission and strategic priorities fulfillment with examples of continuous improvement, engagement, innovation and impact consistent with the mission, expected outcomes, and supporting strategic priorities.
2. The School of Accountancy should continue to monitor assurance of learning processes to produce a portfolio of documented improvements and review those results with faculty and advisory board members. Particular attention should be paid to new and revised learning goals associated with information technology.
3. The faculty need to continue to develop mature and informed learning strategies for their accounting graduates. This needs to include competencies in data analytics, data management, and other business information technologies and how they are consistent with the mission, expected outcomes and strategies.

h. Provide the process the department uses to assure assignment of credit hours (per WSU policy 2.18) to all courses has been reviewed over the last three years.

***Credit hour determination – How does the department assign credit hours to courses?***

***Narrative:***

Provide assessment here:

Syllabi for all courses are collected from faculty every semester. Topic coverage described in course syllabi are reviewed annually for completeness and the appropriateness of credit hours devoted to coverage.

*Overall Assessment – Define the Overall quality of the academic program.*

Provide assessment here:

The School of Accountancy provides high quality programs at the undergraduate and graduate levels. Our faculty are top-notch. All tenure track and tenured professors continue to build a solid research record. In addition, the School of Accountancy is home to a number of award-winning teachers. Many accounting professors have received recognition as the Undergraduate and/or Graduate Instructor of the Year in the Barton School. Professor Michael Flores has also been honored with the following University-wide awards: Excellence in Teaching Award, Academy for Effective Teaching Award, and Leadership in the Advancement of Teaching. School of Accountancy faculty are committed to student learning and to staying closely connected with the professional community in order to improve students' classroom experience.

Our students are sought by major employers in the Wichita area. As described previously, our students perform well on licensure and certification exams. Several factors in addition to a rigorous classroom educational experience contribute to this. We have the largest and most active chapter of Beta Alpha Psi (accounting honor student organization) in the state. The WSU chapter is consistently recognized as a nationwide superior chapter (six consecutive years). Weekly meetings provide students with the opportunity to network with professionals and develop strategies for obtaining a job and a successful career, as well as establishing mentoring relationships. BAP sponsors career fairs every semester and a scholarship banquet where top students have the chance to interact with their benefactors and other employers. The School is also dedicated to providing applied learning experiences for students. Many local employers work with us to give students internship and co-op opportunities for real-world accounting experience. From a faculty and student standpoint, the quality of our programs is very strong.

## Part 5: Student Need and Employer Demand

Analyze the student need and employer demand for the program/certificate. Complete for each program if appropriate (refer to instructions in the [WSU Program Review document](#) for more information on completing this section).

Utilize the table below to provide data that demonstrates student need and demand for the program.

| Employment of Majors* Undergraduate |                |                       |                           |                                    |                                 |   |  |
|-------------------------------------|----------------|-----------------------|---------------------------|------------------------------------|---------------------------------|---|--|
|                                     | Average Salary | Employment % In state | Employment % in the field | Employment: % related to the field | Employment: % outside the field | No. pursuing graduate or professional education | Projected growth from BLS** Current year only. |
| 2013-14                             | 46,708         | 97%                   | 91%                       | 9%                                 | 0                               | 2   | ↓  |
| 2014-15                             | 46,816         | 96%                   | 89%                       | 9%                                 | 2%                              | 2   |  |
| 2015-16                             | 43,945         | 91%                   | 92%                       | 4%                                 | 4%                              | 4   |  |
| 2016-17                             | 45,913         | 98%                   | 92%                       | 8%                                 | 0                               | 5   |  |

\* May not be collected every year

\*\* Go to the U.S. Bureau of Labor Statistics Website: <http://www.bls.gov/oco/> and view job outlook data and salary information (if the Program has information available from professional associations or alumni surveys, enter that data)

| Employment of Majors* Graduate |                |                       |                           |                                    |                                 |   |  |
|--------------------------------|----------------|-----------------------|---------------------------|------------------------------------|---------------------------------|---|--|
|                                | Average Salary | Employment % In state | Employment % in the field | Employment: % related to the field | Employment: % outside the field | No. pursuing graduate or professional education | Projected growth from BLS** Current year only. |
| 2013-14                        | 51,111         | 91%                   | 100%                      | 0                                  | 0                               |   | ↓  |
| 2014-15                        | 45,150         | 90%                   | 100%                      | 0                                  | 0                               |   |  |
| 2015-16                        | 49,857         | 100%                  | 100%                      | 0                                  | 0                               |   |  |
| 2016-17                        | 58,750         | 100%                  | 100%                      | 0                                  | 0                               |   |  |

Provide a brief assessment of student need and demand using the data from tables 11-15 from the Office of Planning Analysis for number of applicants, admits, and enrollments and percent URM students by student level and degrees conferred. AND provide a brief assessment of student need and demand using the data from tables 11-15 from the Office of Planning and Analysis and from the table above. Include the most common types of positions, in terms of employment graduates can expect to find.

## Part 5: Student Need and Employer Demand

Most graduates from the School of Accountancy find jobs in the accounting field and remain in the Wichita area. Therefore, meeting the needs of local employers is critical to the ongoing success of the School and its students. That's one reason we emphasize a close faculty relationship with our advisory board and the Wichita business community. The top accounting graduates from WSU are primarily employed by regional and local CPA firms, and Koch Industries. Many other employers with accounting/finance departments also hire our graduates. Discussions with local employers indicate continued strong demand for accounting majors in the marketplace. The Bureau of Labor Statistics job outlook for accountants and auditors predicts positions for these professionals will grow 10% percent over the next ten years, which is faster than the average for all occupations. Wichita average starting salaries are slightly below the national average. However, top students beginning work at CPA firms and Koch command initial compensation of \$55,000 - \$60,000 per year. Within the last year, the School of Accountancy has begun administering student surveys to graduating seniors for the purpose of tracking where they are going to work after school. We hope that this will provide valuable information for evaluating students' educational needs, as well as facilitate staying connected with them after graduation.

## Part 6: Program and Faculty Service

Analyze the service the Program/certificate provides to the **discipline, other programs at the University, and beyond**. Complete for each program if appropriate (refer to instructions in the [WSU Program Review document for more information on completing this section](#)).

**Narrative:** Provide a brief assessment of the service the Program provides. Comment on percentage of SCH taken by majors and non-majors (using table 16 from the Office of Planning Analysis for SCH by student department affiliation on fall census day), nature of Program in terms of the service it provides to other University programs, faculty service to the institution, and beyond.

Provide assessment here:

Though the School of Accountancy seeks to prepare students for work in any capacity within the accounting profession, our primary objective is to equip students with the necessary courses and knowledge to become licensed professionals by passing the CPA exam. The faculty recommend to students that they complete the MAcc program after graduation to enhance their ability to perform well on the exam. However, every class required by the Kansas Board of Accountancy to sit for the exam is offered at the undergraduate level. Success and recognition of our graduates is highly correlated to professional certification.

### 2012 – 2016 SCH Production

From program majors: 62%

From non-program majors: 38%

In addition to accounting majors, the School provides support to the Barton School of Business. All business majors are required to take Acct 210, Principles of Financial Accounting and Acct 220, Principles of Managerial Accounting. All business school students majoring in finance are required to take Acct 310, Intermediate Financial Accounting and Reporting: Assets. The WSU chapter of Beta Alpha Psi (the honors accounting student organization) is open to and actively recruits members from finance and MIS majors within the Business School.

Apart from teaching classes, School of Accountancy faculty consistently contribute service to the Barton School of Business. Further, our faculty have regularly served on the faculty senate, faculty senate committees, the University tenure and promotion committee, and as fellows for student retention initiatives.

## Part 7: Graduate Enrollment Management (GEM)

For each graduate program, summarize and reflect on the progress you have made toward your GEM plan following the (a)-(e) template.

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***Narrative:***

- a. Program name:
- b. In 2-4 sentences, summarize the GEM plan, paying particular attention to the vision, actions, and GEM evaluation.
- c. Discuss how graduate assistantships are being used to advance the GEM goals.
- d. Provide an assessment of successes, challenges, and deficiencies with the GEM plan.
- e. Summarize how the GEM plan is being updated going forward based on the findings above.

Provide assessment here:

### Part 7: Graduate Enrollment Management (GEM)

a. Master of Accountancy

b. Several initiatives were begun during the past several years in an effort to increase enrollment. First, a simplified enrollment process was begun by removing a significant impediment. A number of regional universities aspirational to WSU (University of Kansas; Kansas State University) began removing the automatic requirement that applicants submit a Graduate Management Admissions Test score. Students found the waiving of an exam that costs several hundred dollars and many hours study to be highly persuasive in the program selection process. Second, the School has undertaken more effective marketing of the program. The majority of our graduate students come from our undergraduate program. All faculty members were asked to make their undergraduate classes aware of the advantages of earning a MAcc at WSU. Additionally, the MAcc program coordinator was moved into junior-level courses. This strongly demystified the program, making our MAcc a first, best choice for more students. Recently, our program has experienced significant growth, the metric of success of our GEM plan.

c. We employ Graduate Assistants in an office-support role only for the School. Most MAcc students are fully employed, making the existence of candidates for graduate assistantships somewhat problematic.

d. GEM Results: Internal marketing has yielded strong year-over-year enrollment growth the past three complete school years. The overall area accounting job market for accounting has been fairly strong, with slow steady growth. Two recent changes represent challenges, however. The large national firms of EY and Grant Thornton have both dramatically reduced the size of their local offices. This loss of job capacity will hurt hiring and represent a barrier to program growth. Given these facts, a goal of program size maintenance is appropriate. The enrollment history for the last five years:

2014: 29

2015: 22

2016: 27

2017: 33

2018: 42

e. The GEM plan is reviewed and updated annually as appropriate. This is done in consultation with the Barton Dean's office as well as the School of Accountancy Advisory Board.

Our short-term goal is to maintain student enrollment at a level that represents an efficient utilization of faculty resources and that offers students a valuable classroom learning experience. Given the strongly negative external events in the Wichita accounting market (the significant downsizing of the Grant Thornton and EY audit offices), maintaining current enrollment is clearly the best-case scenario for the foreseeable future.

Most of our MAcc students emerge from the undergraduate accounting program here at WSU. All accounting faculty are reminded to make their students aware of the availability and accessibility of the MAcc program. The MAcc program coordinator teaches at both the junior and senior levels in mandatory courses. This practice actively makes the program highly visible to our students. In addition, WSU enjoys the largest Beta Alpha Psi accounting honors organization in the state. The BAP faculty advisor actively encourages students to consider graduate education at WSU. Since the best and most reliable source of students for graduate classes is from our own undergraduate program, external online marketing has not been effective in recruiting additional students.

We will continue to market our graduate program to our undergraduate students enrolled in junior and senior level classes. This will be done in every class every semester.



## Part 8: Undergraduate Enrollment Management

For each undergraduate program, summarize and reflect on the progress you have made toward your colleges enrollment goals.

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### *Narrative:*

- a. Program name:
- b. In 2-4 sentences, summarize how the department and faculty have engaged in strategic enrollment management,
- c. Discuss how faculty have been engaged in recruitment and retention activities.
- d. Provide an assessment of successes, challenges, and deficiencies with departmental activities.

Provide assessment here:

a. BBA - Accounting

b. The School of Accountancy joined with other programs in the Barton School of Business to develop a Strategic Enrollment Management Plan (SEM) for the whole college. The School of Accountancy participates in the program adopted by the Barton School. The School of Accountancy furthers enrollment growth and management in the following ways:

- Introductory accounting courses are now available as online courses to extend the reach of the program. Faculty are in the process of investigating and evaluating the possibility for additional online offerings.

- The School works closely with the Barton School's recruiting coordinator to attract new students. An informational brochure was recently created to explain the benefits of an accounting education at WSU. It is intended for distribution to high school students who attend campus visit events as well as at other activities designed to market the program to high school and community college students.

- The School coordinates retention initiatives with the Barton School success coach to counsel accounting majors who are at risk in various accounting courses.

- A high school student accounting summer camp is scheduled for summer 2019 on the WSU campus to introduce young people to the benefits of an accounting career.

- The accounting program curriculum was recently revised to reflect emerging issues. A new data analytics and management course will now be available for students to learn these critical workplace skills. In general, course content is continually evaluated and revised to reflect new required skills to keep the program at the forefront of relevant accounting education.

c. Faculty members are committed to favorably managing enrollment.

- Faculty member Laura Zellers served as a WSU Retention Fellow.

- All faculty members attend various career fairs, student recognition events, and student organization meetings to improve the School's connection with students.

- All faculty members participated in the phone campaign to contact high school seniors admitted to WSU and who indicated an interest in studying at the Barton School.

d. Our efforts to keep the program current, relevant and vital present challenges to achieving enrollment success. Most of these curriculum revisions we have initiated increase the rigor of the program and the amount of work required of students. Student retention becomes even more precarious in such circumstances. Ultimately, the accounting degree is a rigorous program and requires dedicated students capable of completing it. We depend upon highly qualified students willing to meet the challenge of choosing the School of Accountancy for their higher education. Our success may depend upon our ability to attract more high quality students, not necessarily just more students.

## Part 9: Program Goals from Last Review

Report on the Program's/certificate's goal (s) from the last review. List the goal (s), data that may have been collected to support the goal, and the outcome. Complete for each program if appropriate (refer to instructions in the [WSU Program Review document for more information on completing this section](#)).

| (For Last 3 FYs) | Goal (s)  | Assessment Data Analyzed   | Outcome  |
|------------------|---|--|--|
|                  | Maintain separate AACSB accreditation for all accounting programs   | The Continuous Improvement Review report for reaccreditation was filed in December, 2017. A supplemental Continuous Improvement Review second report was submitted in January, 2019. | On April 1, 2019, the AACSB Board of Directors voted to extend accreditation through the 2022-2023 academic year.                                    |
|                  | Increase the overall quality of School of Accountancy faculty's intellectual contributions advancing the knowledge and practice of business | Quantity and quality of publications in peer-reviewed journals and conference presentations and proceedings  | About one-half of the publications included in Part 3 data were published in the highest quality, premiere journals available in the author's field. |
|                  | Improve the quality of connections between the School of Accountancy and its constituents   | Faculty contacts at conferences, professional continuing education, board of advisors meetings, career fairs, Beta Alpha Psi meetings, and other gatherings                          | Professionals and students express satisfaction with the job we are doing, as they have historically done.   |

## Part 10: Summary

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**Narrative:** a. Set forth a summary of the report including an overview evaluating the strengths and concerns. List recommendations for improvement of each Program (for departments with multiple programs) that have resulted from this report (relate recommendations back to information provided in any of the categories and to the goals and objectives of the program as listed in 1e).

Provide assessment here:

The BBA Accounting undergraduate program is made strong by its high quality faculty and top echelon of students. Faculty are actively engaged in scholarship as well as closely monitoring student learning to provide the best education to students. Faculty are also closely connected to and interact with the professional community. This involvement is a valuable resource for enhancing classroom learning and inspiring applied research thinking. The best students in our program are comparable to the best students at other state schools and can successfully compete for jobs with them. These students represent WSU well and are part of our outreach effort to the professional community by networking through student organizations and other campus events.

The biggest challenge faced by the undergraduate program is attracting high quality students to WSU interested in accounting as a course of study. Accounting major enrollment has declined overall in recent years, and particularly in terms of students in the top grade tier. We are working on several initiatives to generate interest by quality students in our program.

The Master of Accountancy is a growing program in an expanding field. Opportunities abound for graduate students with a solid work ethic who proceed to sit for and pass the CPA exam. The program is highly relevant, and is exclusively taught by graduate-status faculty who hold recognized external professional certifications (CPA, CMA, CIA, etc). Giving students an intellectually rigorous challenge in the program provides graduates a strong base upon which to earn their own certification and pursue a successful career.

However, several concerns exist. First is cost. Graduate school can be very expensive and time consuming. The Kansas Board of Accountancy regulations call for CPA exam applicants to have at least 150 university credit hours. However, though the requirement exceeds undergraduate degree credit hour parameters, Kansas does not mandate that applicants have a graduate degree. Some students seek alternative sources of needed hours at lower-cost providers (community colleges). The challenge is for the School of Accountancy to communicate the value-added nature of our graduate program. Also, some local offices of national CPA firms have significantly downsized recently (EY, Grant Thornton). This could diminish the number of top jobs available for our best students. Some of these students may have to leave the Wichita area when they otherwise may have wished to stay. The School is monitoring these challenges and will respond in any appropriate manner, given mission- and budgetary-restrictions.

## Part 11: Forward-facing goals

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**Narrative:** b. Identify goal (s) for the Program to accomplish in time for the next review. Goals must be **Specific, Measurable, Attainable, Realistic and Time-bound (SMART)**.

List goals here:

1. Improve student development by offering applied learning experiences, interdisciplinary learning opportunities, and exposure to developing professional trends
2. Accelerate the discovery, integration, transmission and application of knowledge
3. Foster a culture that respects the evolving diversity of society
4. Strengthen connections between the School of Accountancy and its constituents

Specific metrics and measurable expected outcomes pertaining to each of these goals are provided on pages 3 – 10 in the strategic plan attached in Appendix A.

**APPENDIX A**

**SCHOOL OF ACCOUNTANCY STRATEGIC PLAN**

**2019 - 2024**

## **School of Accountancy Strategic Plan**

**2019 - 2024**

### **Mission**

The School of Accountancy prepares students for lifelong learning and success, advances the knowledge and practice of accounting, and supports the profession through research, outreach and knowledge transfer.

### **Vision**

The School of Accountancy strives to be academically and professionally recognized for its research, knowledge transfer, and applied learning opportunities.

### **Core Values**

- \* Be student centered and engaged with the business community
- \* Foster integrity and intellectual curiosity
- \* Celebrate the development of critical thinking, innovation, and an entrepreneurial spirit

**Goal 1: Improve student development by offering applied learning experiences, interdisciplinary learning opportunities, and exposure to developing professional trends**

**Expected outcomes – Goal 1**

- (A) Increased student employment in accounting and finance jobs after graduation  
**Percent of undergraduate accounting majors so employed at graduation:**  
Spring 22 - 84%; Spring 24 – 86%  
**Percent of graduate accounting students so employed at graduation:**  
Spring 22 - 94%; Spring 24 – 96%
- (B) Increased student engagement in internships and co-op job positions  
**Number of students completing an internship or co-op each year:**  
Spring 22 – 36; Spring 24 - 40
- (C) Increased enrollment of accounting majors in other areas of study as minors and double majors  
**Number of accounting majors pursuing other majors or minors:**  
Spring 22 – 98; Spring 24 - 102
- (D) Increased student enrollment in accounting as a minor  
**Number of non-accounting majors pursuing accounting as a minor:**  
Spring 22 – 32; Spring 24 - 34
- (E) Increased participation in Beta Alpha Psi by students with finance and MIS majors  
**Number of finance and MIS majors with Beta Alpha Psi membership:**  
Spring 22 – 8; Spring 24 - 10
- (F) Increased student exposure to data management and analysis  
**Number of required classes containing information technologies and/or data analytics elements:**  
Spring 22 – 5; Spring 24 - 6
- (G) Increased number of students and alumni taking the CPA exam  
**Number of WSU students and alumni taking the CPA exam per year, first time testing:**  
Spring 22 – 57; Spring 24 - 60
- (H) An enhanced experience for students participating in online courses  
**Percent of online courses with Quality Matters certification: Spring 22 - 100%**

Continuous Improvement: Metrics for outcome A represent approximately a 5% increase from current results. The metric for outcome H represents a 100% increase. Other metrics represent approximately a 10% increase from current results.



## **Strategies / Action Items – Goal 1**

- (a)\* Expand the use of applied learning cases and guest speakers from the profession in the classroom **Responsibility:** Faculty
- (b) Promote participation of finance and MIS majors in Beta Alpha Psi  
**Responsibility:** BAP advisor, faculty
- (c) Promote graduate education as a professional development opportunity for students  
**Responsibility:** Faculty
- (d) Notify students about and encourage students to participate in events involving professionals on campus, including Meet the Firms, Back to Business Bash, and other events attended by professionals  
**Responsibility:** Faculty
- (e) Work with the Career Development Center to inform students of internships and co-op opportunities **Responsibility:** Director
- (f)\* Further integrate data management, data analytics and information technologies into the accounting curriculum **Responsibility:** Faculty
- (g) Utilize the Office of Career Services to moderate and sponsor accounting career choice panels in all sections of the introductory financial accounting course  
**Responsibility:** Faculty teaching introductory courses, Director
- (h) Promote participation in Beta Alpha Psi and other professional activities to students in class  
**Responsibility:** Faculty, BAP faculty advisor
- (i)\* Submit online courses for certification based on a Quality Matters review  
**Responsibility:** Faculty teaching online courses, Director
- (j)\* Revise course content through consultation with the advisory board to identify important emerging topics **Responsibility:** Faculty
- (k) Inform students and alumni of the value of being a CPA and provide them information about certification **Responsibility:** Faculty
- (l) Faculty attendance at Barton School brownbag teaching seminars  
**Responsibility:** Faculty
- (m)\* Embrace and apply the UniScope model for teaching scholarship, rewarding creativity and innovation for course development  
**Responsibility:** Faculty

\* Innovation opportunities – creative thinking especially encouraged

## **Resources – Goal 1**

Other than additional time invested by responsible parties, no out-of-pocket resources are required to perform action items for Goal 1.

## **Goal 2: Accelerate the discovery, integration, transmission and application of knowledge**

### **Expected outcomes – Goal 2**

- (A) Increased number of publications in outlets included on the quality-ranking list of journals for the School of Accountancy or such lists in other areas of study in the Barton School  
**Number of articles published in quality, high quality and elite journals, as defined by BSB ranking lists: by Spring 22 – 19; by Spring 24 - 29**
- (B) Additional opportunities and increased support for faculty to improve research productivity, instructional methods, and knowledge development  
**Dollars of funded research grants awarded per year:  
Spring 22 - \$32,000; Spring 24 - \$40,000**  
**Instances of faculty attendance and/or participation in research, instructional, and faculty development presentations, conferences and events, per year:  
Spring 22 - 9; Spring 24 – 10**

Continuous Improvement: Metrics for outcome A represent approximately a 10% increase from current results. Metrics for funded research grants represent a 100% increase from current results. Metrics for faculty attendance and participation represent approximately a 5% annual increase from current results.

## **Strategies / Action Items – Goal 2**

- (a) Periodically review and update the list of research outlets used as the standard for evaluating publication quality **Responsibility:** Faculty
- (b) Annually evaluate scholarship performance of faculty by using reference lists indicating quality of publication outlets, and documentation by faculty of the nature and quality of their specific publication **Responsibility:** Director
- (c) Provide additional financial supplements to college awards for summer research grants and research databases **Responsibility:** Director
- (d) Work with the WSU Endowment Association to obtain increased funding for endowed chairs, professorships and fellowships **Responsibility:** Director
- (e) Encourage and facilitate faculty membership and participation in professional accounting organizations and organizations in related fields **Responsibility:** Director
- (f) Encourage and facilitate faculty attendance and participation in research, instructional, and faculty development conferences and events **Responsibility:** Director
- (g)\* Continue to sponsor and achieve increased faculty participation in visiting scholar presentations and college brown-bag research seminars **Responsibility:** Director, faculty
- (h)\* Embrace and apply the UniScope model of research scholarship that rewards creative thinking about advancing knowledge **Responsibility:** Faculty
- (i) Recognize faculty achievements in various Barton School and School of Accountancy publications, and during meetings with professionals  
**Responsibility:** Director, Assistant Director

\* Innovation opportunities – creative thinking especially encouraged

## **Resources – Goal 2**

Registration fees and traveling costs will require resources, the amount of which varies depending upon the location of meetings, etc. The School of Accountancy relies on Barton School support for travel funds. The Barton School has covered the cost of all travel requests for many years.

Internal research grants are funded by the Barton School. The college awards are supplemented by the School of Accountancy, dollar for dollar. Based upon the goals, the School of Accountancy will be responsible for \$16,000 per year by spring 2022, and \$20,000 per year by spring 2024. Money collected from an annual continuing education conference sponsored by the School of Accountancy provides funds to cover these costs. With increasing goals for grant awards, additional revenue sources may be necessary by 2024 to continue full matches by the School of Accountancy.

### **Goal 3: Foster a culture that respects the evolving diversity of society**

#### **Expected outcomes – Goal 3**

(A) An atmosphere of acceptance and encouragement that respects the dignity of all students

**Percent of accounting faculty completing the Accessibility Training Program:**

**Spring 19 - 100%**

**Percent of surveyed accounting alumni responding “satisfied” or better with the climate of acceptance within the School:**

**Spring 22 - 90%; Spring 24 – 95%**

(B) A diverse faculty that represents the population of the College and University

**Replace departing minority group faculty from a minority population; otherwise, one of the three next faculty hires will be selected from a minority population<sup>1</sup>**

(C) A diverse accounting student population consistent with the makeup of the College and University

**Percent of underserved students declaring accounting as a major or a minor:**

**Spring 22 - 13%; Spring 24 – 14%**

Continuous Improvement: Benchmark data does not exist for metric A. Metrics for outcome B represents a 100% increase from current results. Metrics for outcome C represent approximately a 10% increase from current results.

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<sup>1</sup> The School of Accountancy employs ten full time faculty members. The timeframe for replacing and/or expanding a small faculty body such as this is indeterminable. Consequently, establishing firm dates to accomplish the diversity goal is not possible. Instead, the goal is based upon whatever pace faculty can be hired. Our goal is to replace any departing minority population faculty member with another from a minority population. As we are able to replace other faculty members or otherwise hire more faculty, our goal is to select at least 1 of the next 3 hires from a minority group.

### **Strategies / Action Items – Goal 3**

- (a)\* Include the discussion of topics addressing issues of social equity in certain courses  
**Responsibility:** Faculty
- (b)\* Work with the Academic Accommodations and Accessibility Office to facilitate learning accessibility in classrooms and on Blackboard for all students **Responsibility:** Faculty
- (c)\* Work with the Office of Disability Services to facilitate success in classes for students who face challenges to carrying out assigned coursework **Responsibility:** Faculty
- (d) Consult with Office of Human Resources, the Office of Academic Affairs, and the Office of Diversity about effective ways to reach qualified underserved candidates in the hiring Process **Responsibility:** Director, Search Committee
- (e)\* Continue availability of tutoring services for students in lower level accounting courses  
**Responsibility:** BAP advisor, Supplemental Instruction Program coordinator
- (f) Administer surveys to School of Accountancy alumni who have recently graduated  
**Responsibility:** Director, Assistant Director
- (g)\* Invite more guest speakers from underserved populations for presentations to classes  
**Responsibility:** Faculty

\* Innovation opportunities – creative thinking especially encouraged

### **Resources – Goal 3**

The only action item that requires additional out-of-pocket resources is the distribution of an alumni survey. The format of the survey and mode of distribution are still under consideration. The cost estimate is \$500, pending resolution of these issues.

**Goal 4: Strengthen connections between the School of Accountancy and its constituents**

**Expected outcomes – Goal 4**

- (A) Increased visibility of School of Accountancy faculty activities and accomplishments  
**Number of accounting faculty articles appearing on the Barton Research Connection website: 2 per year**  
**School of Accountancy newsletter published each year: 1**
- (B) Enhanced interactions with all professional constituencies of the School of Accountancy  
**Attendance at local, regional and national professional meetings by faculty per year: 6**  
**Number of faculty attending Board of Advisors meetings, the Accounting and Auditing Conference, Meet the Firms and other forums, per year: 25**  
**Number of classroom guest speakers from the professional community, per year: 15**
- (C) More interaction between faculty and students outside the classroom environment  
**Number of faculty attending Beta Alpha Psi meetings, Meet the Firms, college sponsored events and other forums: 25**

Continuous Improvement: Metrics for metric A represent a 100% increase from current results. Benchmark data does not exist for metrics B and C.

#### **Strategies / Action Items – Goal 4**

- (a) Develop and disseminate School of Accountancy newsletters  
**Responsibility:** Director, Assistant Director, select faculty
- (b) Showcase faculty research in the Barton Research Connection **Responsibility:** Director
- (c) Maintain the School of Accountancy website for news and activities  
**Responsibility:** Assistant Director
- (d) Convene board of advisors meetings at least annually at which all School of Accountancy faculty are in attendance **Responsibility:** Director
- (e) Administer surveys to School of Accountancy alumni who have recently graduated  
**Responsibility:** Director, Assistant Director
- (f)\* Sponsor the Accounting and Auditing Conference continuing education forum  
**Responsibility:** Assistant Director
- (g)\* Use guest speakers from the profession in the classroom **Responsibility:** Faculty
- (h) Increase faculty presence at the Accounting and Auditing Conference and other professional meetings **Responsibility:** Faculty
- (i) Increase faculty presence at regional and national professional conferences and meetings **Responsibility:** Faculty
- (j) Promote alumni input for the Accounting and Auditing Conference  
**Responsibility:** Assistant Director
- (k) Continue to encourage the presence of employers and alumni at events where students are present, including Meet the Firms and accounting class panels **Responsibility:** Faculty
- (l) Increase faculty presence at Beta Alpha Psi meetings and events **Responsibility:** Faculty

\* Innovation opportunities – creative thinking especially encouraged

#### **Resources – Goal 4**

The annual Accounting and Auditing Conference is sponsored by the School of Accountancy. Operating costs are incurred to deliver the conference. The School receives compensation from participants through registration fees and contributions. To date, all costs have been covered by revenue generated from the fees and contributions.

Additional out-of-pocket resources will be required to distribute newsletters. The format of the newsletter and method of distribution are still under consideration. The cost estimate is \$2,000 per edition, pending resolution of these issues. The School hopes to receive support from one or more local professional stakeholders to underwrite the cost.

## **Monitoring and Evaluation**

The Director and Assistant Director of the School of Accountancy are responsible for the overall implementation of the plan. The parties specified as responsible for taking action on strategies are responsible for achieving goals associated with the respective action items. For successful monitoring and evaluation of progress on goals, commitment is required from all responsible parties to keep appropriate records. Prior to the end of each academic year, the Director and Assistant Director will collect information on activity performed on action items from responsible parties.

The School takes a results-based approach to evaluating progress toward accomplishing strategic goals. Based upon the results of operations and data obtained from responsible parties on action items, the Director and Assistant Director will determine the status of each metric associated with the goals. Prior to the end of each academic year, the Director will report outcomes to the faculty. The faculty will evaluate the extent to which goals are being achieved in the timeframe designated. Faculty will review existing goals and action items for continued relevancy. New goals and action items may be proposed and discussed. As a result of this discussion, revisions to any aspect of the plan may be implemented according to the will of the faculty, while continuing to maintain consistency with the Barton School of Business plan.



# **APPENDIX B**

**School of Accountancy  
W. Frank Barton School of Business  
Wichita State University**

**Continuous Improvement Review Report  
School of Accountancy**

**Submitted: December 13, 2017**

**Visit Dates: February 25-27, 2018**

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CONTINUOUS IMPROVEMENT REVIEW REPORT: ACCOUNTING  
W. Frank Barton School of Business  
Wichita State University  
December 2017

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# 1. ENGAGEMENT, INNOVATION, AND IMPACT

The School of Accountancy (SOA) at Wichita State University is directly involved in many of the engagement, innovation and impact activities cited in the Barton School of Business Continuous Improvement Review (CIR) report. However, the following examples of engagement, innovation and impact are distinctive to the School of Accountancy.

## 1.1 Engagement

- *Beta Alpha Psi*: We have an active Beta Alpha Psi chapter that organizes weekly meetings with professionals. The chapter also travels to and participates in regional and annual meetings. Among other activities, Beta Alpha Psi sponsors “Meet the Firms” twice a year and “Speed Interviewing” once a year. The chapter has consistently maintained a “superior” status. These outcomes align with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Research leadership*: School of Accountancy faculty are moderators, discussants, and presenters at a variety of regional, sectional, and international academic meetings. Faculty also serve as reviewers for various academic journals. This outcome aligns with our goal to increase the overall quality of the School of Accountancy faculty’s intellectual contributions advancing the knowledge and practice of business.
- *Professional leadership*: School faculty participates in a variety of professional organizations. Faculty participation includes (1) serving on the Board of Directors of several healthcare organizations, (2) serving on the Kansas Board of Accountancy, (3) having a faculty member as a member of the Accounting and Finance Women’s Alliance and serving on their scholarship committee, (4) being members of the Kansas Society of Certified Public Accountants and serving as the secretary/treasurer of the Educational Foundation, and (5) having a faculty member involved with the local chapter of the Institute of Internal Auditors. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Active Advisory Council*: The Accounting Advisory Board plays an important role in the School of Accountancy. They serve as a sounding board, discuss with us their expectations for the students they employ, and advocate for our school. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Classroom speakers*: Accounting professionals are consistently in the classroom. We have accounting panels in our introductory financial accounting course required of all business majors. Their goal is to introduce the accounting profession to all of the business students, and to inform them of the myriad of opportunities that exist in accounting. We also have accounting professionals present on various topics in our upper level accounting courses. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Internships and Coops*: Being in a major metropolitan area, our Internship and Coop program are dynamic, continually expanding the opportunities for students. The Coop program has students working for both public accounting and industrial firms at all times

of the year. The same is true of our internship program, with the majority of these opportunities occurring during the spring semester and in the summer. All of the major public accounting firms in the greater Wichita area participate in these programs. Industry also participates in these programs, with Koch Industries being the single biggest participant. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.

## 1.2 Innovation

- *Innovative curriculum:* Lecturers are particularly charged to engage the business community. There are a significant number of Not-For-Profit (NFP) entities in the greater Wichita area. Two lecturers sit on large local/regional NFP Boards of Directors. One lecturer decided to incorporate the study and analysis of NFPs into his classroom. The tool that was chosen to be utilized was Guidestar.org. Guidestar.org uses information communicated directly and legally from Non-Profits to the IRS. The Guidestar tool is commonly found in CPA firms. The IRS then makes the entire, exact return available to Guidestar.org. This information can then be used to gauge and evaluate a Non-Profit's level of corporate transparency, mission statement, success/effectiveness, executive compensation, and financial stability and sustainability. Each student is provided free premium access to Guidestar for the semester. Normally, premium Guidestar costs \$1,500 per person. Each student selects a NFP of particular interest to them, making the academic assignment much more salient and personal. The project can take a balance sheet focus (Acct 610) or income statement focus (Acct 620), allowing a student to comprehensively study a NFP. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- *Advanced Placement Course in Accounting:* Wichita State University had partnered with Kansas State to have an advanced placement course in accounting. High Schools in Kansas who participate in this program send their teacher(s) to be specifically trained to teach this course. Upon obtaining a score of 85% or better on the final (a test made up by Kansas State), the student receives credit for the introductory financial accounting course required of all business majors. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- The School of Accountancy has implemented a Visiting Scholar Program. We invite three distinguished scholars to campus each academic year. Two of these visiting scholars are in accounting and one in finance. The purpose of this program is to develop a security market research emphasis in accounting and auditing, and to build synergies with the finance faculty at Wichita State University. This outcome aligns with our goal to increase the overall quality of the School of Accountancy faculty' intellectual contributions advancing the knowledge and practice of business.
- Dr. Kurt Reding began integrating SAP into ACCT 560 (accounting information systems) during the spring 2014 semester. He assigned a series of SAP case assignments that semester and has continued to refine these case assignments. This new experience gives students the opportunity to gain substantive hands-on experience with enterprise resource planning (ERP) software used by accounting practitioners. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.

- The School of Accountancy has started the process of making a significant change to the undergraduate program. We are adding a new upper-division data analysis course designed to improve students' software, critical thinking, and decision-making skills. To make room for the new course, we are moving our accounting information systems course from the 500-level to the 300-level and redesigning the course accordingly. We also are consolidating our two managerial accounting courses that all accounting majors are required to take (beyond the introductory managerial accounting course required of all business majors) into one course. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.

### 1.3 Impact

- *Employers intensively recruit our students:* Our undergraduate and graduate students are in high demand. 100% of our MACC students have jobs upon graduation. There is intense competition for our top students among the public accounting firms and Koch Industries. The managing partner of EY (the only Big 4 in Wichita) is a graduate of the School of Accountancy. The managing partner of AGH (the largest local firm in Wichita) is also one of our graduates, as are numerous other partners in public accounting firms in the greater Wichita Area. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- The School of Accountancy has the most Coop and Internship placements in the Barton School of Business. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- *Accounting/Auditing Conference:* The Annual Accounting and Auditing Conference hosted by the WSU School of Accountancy started 42 years ago. It is a CPE conference for Certified Public Accountants started by forward thinking faculty who anticipated times when state-supported funding would wane. The conference is offered to local and regional CPAs as State of Kansas Qualifying CPE on a two-day, sixteen-hour platform. Many attendees are alumni of WSU, and all are supporters of the School of Accountancy. Attendees are a very diverse group, including CPAs in government, industry, non-profits, and small and medium-sized practices. This program is part of the responsibilities of Michael Flores, assistant director of the School of Accountancy. The conference offers the faculty an outstanding opportunity to interact with their community. The average attendance is around 200 professionals. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Faculty Research:* Of the seven faculty who hold a terminal degree, six have an academic or applied focus, and one has a teaching or learning focus. This outcome aligns with our goal to increase the overall quality of the School of Accountancy faculty' intellectual contributions advancing the knowledge and practice of business.
- *Influential Publications:* The faculty of the School of Accountancy has continued to improve the quality of their research by publishing in high quality academic research journals in accounting and business. For example, since the last review period accounting faculty have had articles published in: *Journal of Accounting Auditing and Finance*, *Accounting Horizons*, *Review of Quantitative Finance and Accounting*, *Issues in Accounting Education*, and the *Journal of Business Ethics*. In 2014 Dr. Kurt Reding received a Certificate of Merit from IMA for the journal article he coauthored entitled

“10 Best Practices for Business Student Internships.” The article was published in the October 2013 issue of *Strategic Finance*, a leading practice-oriented accounting journal. In addition, two faculty members have papers accepted in *Auditing: A Journal of Practice & Theory*. Furthermore, a faculty member also has a revise and resubmit at the *Journal of Accounting, Auditing, and Finance*. This outcome aligns with our goal to increase the overall quality of the School of accountancy faculty’ intellectual contributions advancing the knowledge and practice of business.

- *Accounting Panels:* All lecture sections of ACCT 210 contain an Accounting Major Career Choice Panel each semester. These panels commenced approximately 15 years ago when the lead ACCT 210 professor was a member of the WSU Career Services Advisory Board. The panels aim to get introductory-level students exposed to accounting professionals and at the same time allow these professionals to interact with potential future recruits. The panels are moderated by a member of the WSU Career Development Office. The moderator asks questions of panelists concerning current and past careers, education, and other topics that serve to inform students about a career in the accounting profession. Anecdotal feedback suggests that many students possess stereotypical views of the accounting profession and accountants in general. These views are commonly modified as additional insights into accounting careers and the profession are gained by the students during the panel discussions. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.
- *Retention:* The School of Accountancy is actively working with the Barton School of Business and the central administration to retain students. We currently have a faculty member who serves as a “Faculty Retention Fellow”. This faculty member has an active outreach to current business (and accounting) students through the Student Success Collaborative (SSC) platform/process and other strategies. This person also creates opportunities for other faculty members to get involved in retention efforts. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- *Outstanding educators:* Faculty have been recognized as outstanding educators at the college and university level. This outcome aligns with our goal to better develop students to be technically competent leaders in the professional marketplace.
- Four new gifts to the School of Accountancy during the 2017-2018 academic year illustrate the long term impact our program has had on graduates of the School of Accountancy and the Barton School of Business at Wichita State University. The Joan Bates Sims Scholarship is a new scholarship that pays out \$25,000 per year in scholarships for our students. This is initially a five year commitment. The Orme Family Foundation has created a Fellowship (graduate students) for \$4,750 per year and the Ron Buss Accounting Scholarship (undergraduate) has been created for \$4,570 per year. Jim Summers, a graduate of the business school has created the Kim Summers Faculty Fellow in Accounting. This is a commitment of approximately \$20,000 per year. Mr. Summers was not an accounting major, but he attributes part of his success in business to what he learned in the introductory accounting courses that all business majors take. He credits his ability to navigate around an income statement and balance sheet to what he learned in these “rigorous” courses. This outcome aligns with our goal to improve the quality of connections between the School of Accountancy and its constituents.

## **2. SITUATIONAL ANALYSIS**

### **2.1 Factors Shaping Mission and Operations**

The School of Accountancy is one of five academic units within the Barton School of Business (BSOB) at Wichita State University. It is the only AACSB-accredited accounting program in the southern Kansas region. With the University of Kansas and Kansas State University, the School of Accountancy is one of three AACSB-accredited accounting programs in Kansas. The School offers both undergraduate and graduate degree programs. Currently, about 465 students are declared accounting undergraduate majors. Approximately 100 students are admitted to the Master of Accountancy (MACC) program. A significant number of these students work full time, and take several years to complete their degree. It is not uncommon for them to not take classes during the spring semester. Beyond the core curriculum required of all Barton School students, undergraduate accounting majors must take 27 hours of accounting courses. MACC students are required to complete 15 hours of graduate accounting coursework, and have the option to take an additional 6 hours of accounting electives. Both the undergraduate and graduate accounting programs are included in this accreditation review. Last year, the School awarded 99 undergraduate accounting degrees and 05 MACC degrees.

The university has increased its efforts to make WSU a more residential campus. This has resulted in a larger percent of underclassmen living on campus. However by the time that our students take the accounting classes for accounting majors, virtually all of them live off campus and drive to campus for classes. The majority of our students are from Wichita, living in the city prior to attending the University. Most will remain in the Wichita area after graduation. The typical student works at an off-campus job while taking classes. Many students have full-time jobs.

The university has embarked on an aggressive Strategic Enrollment Management (SEM) plan to grow the student body. The goals of SEM include: 1) increasing enrollment of degree seeking underserved student populations, 2) increasing retention of degree seeking underserved student populations, and 3) increasing enrollment along the I35 corridor. These goals have significant influence on how the school of accountancy conducts itself, and will play an ever increasing role in the future. This document in Appendix T of the business report.

Presently, the School of Accountancy employs four full time tenured faculty, two tenure track assistant professors, one clinical assistant professor, and three full-time lecturers. The tenured faculty (the professors and the associate professor) have all been here since before the last accreditation visit. One professor is a recipient of an endowed chair. Two professors, our clinical assistant professor, and two lecturers (including the assistant professor) are faculty fellows. Our associate professor is a Barton School Dean's Fellow.

The Wichita State University campus is located within the city limits of Wichita, Kansas. Wichita is home to many accountants and other financial professionals. One of the Big Four CPA firms has a permanent office in Wichita, one other international and several large regional and local CPA firms are also located here. Further, local industries employ hundreds of accounting professionals. The major industrial company who currently hires our accounting majors is Koch Industries. Hence, both public accounting firms and private industry in the Wichita area generate considerable demand for our highest quality graduates. At the present



time, we are unable to satisfy the demand for high quality accounting graduates in the greater Wichita area.

Given our diverse business environment, skills demanded by employers are not uniform. Many of our graduates take the CPA exam. However, a significant number of our students seek employment after the completion of their Bachelor's degree, obtaining employment in private industry with no plans to become a CPA. Wichita is an entrepreneurial center for business in the region. Therefore our business community is diverse in terms of both the types of business activity and accounting needs. We operate in a dynamic environment where circumstances can rapidly change.

The School of Accountancy maintains a close relationship with accounting professionals in the area. They share their knowledge with students by frequent guest speaking appearances in classes. Several business people teach accounting courses on a semi-permanent adjunct basis. Students from the School of Accountancy participate in cooperative education (Coop) and internship opportunities more than any other major in the Barton School of Business. Job opportunities for part- and full-time work are plentiful for accounting students. Every year, the SOA takes advantage of the large local accountant population by offering a major two-day continuing professional education conference. Hundreds of CPAs from the region attend. We make an extra effort to interact with area professionals. Accounting faculty members belong to local professional organizations and attend meetings to connect with the community. Some of our faculty perform consulting work and speak at continuing professional education seminars. A number of faculty researchers rely on local professionals for assistance with research ideas or take advantage of the opportunity to use them as subjects.

## **2.2 Advantages of the School of Accountancy**

As the only accredited School of Accountancy in the greater Wichita community, we are in a unique position to satisfy local demand for accountants. The reputation of the SOA is high in the professional community and the community's support of the school is strong. As with most urban universities with open admissions, the quality of Wichita State University students varies, but the SOA has always produced a core of excellent graduates who compete favorably for the best jobs in Wichita. We are committed to maintaining rigor in accounting classes. We have a reputation for having the most rigorous accounting program in the greater Wichita area.

Our location in Wichita provides students with the chance to obtain work experience year round while they are still in school. They have ample opportunities for meaningful Coop jobs and internships while enrolled at the university.

There are many supportive accounting firms and financial professionals in the area. They turn to us first when they need employees for their business or continuing education for their professional development. We are able to turn to them for help with research, classroom speakers, and student organization activities. We have assembled a Board of Advisors made up of some of the leading accountants in the community.

One result of the supportive professional community is the large number of scholarships available exclusively to accounting students. These scholarships are awarded each year at a banquet attended by scholarship recipients, Beta Alpha Psi members, faculty, and local



professionals. The number and dollar amount of these scholarships has been increasing. This gathering is an opportunity for interaction among these constituencies.

Under the tutelage of Pat O'Sullivan, a lecturer in the SOA, Beta Alpha Psi has done an excellent job of helping to prepare our students for the workplace. The chapter has weekly meetings during the school year with professionals. The chapter also travels to and participates in regional and annual meetings. Beta Alpha Psi sponsors "Meet the Firms" twice a year and "Speed Interviewing" once a year. The number of firms who attend "Meet the Firms" has more than doubled in the last five years. The chapter has consistently maintained a "superior" status.

Many alumni of the School have remained in the Wichita area and have become very successful. This visibility enhances the reputation of all our graduates and the School.

The School of Accountancy faculty is recognized for excellence. In 2013 and 2015, School of Accountancy faculty have been named the *undergraduate instructor of the year* in the Barton School. In 2015, Michael Flores, assistant director of the School of Accountancy received the WSU Board of Trustees Award for Leadership in the Advancement of Teaching. Michael is the only instructor in the BSOB to ever receive all three of the university teaching awards. The School and everyone involved with it are genuinely concerned about the learning and success of our students. Instructors extend themselves to ensure students are achieving in class. Tutoring help is available for students in the principles classes. We also make extra efforts to help students secure jobs after graduation.

### **2.3 Disadvantages of the School of Accountancy**

There are numerous advantages to being an urban university in a thriving commercial community where students do not live on campus, but this creates problems also. Many students are overcommitted outside of class. A large number of students attempt to hold full-time or nearly full-time jobs while carrying a full class load. This can leave them without time to adequately prepare for the extra demands of accounting courses. This also leaves less time for on-campus and other school-related activities.

The campus building that is home to the School, Clinton Hall, is in some respects not a friendly environment for faculty or students. The technology is good and we have an attractive seminar room for graduate courses, thanks to a regional accounting firm. Otherwise, the facilities do not inspire faculty or students to spend extra time in the business building. Both the University of Kansas and Kansas State University have recently started operations in new state of the art business buildings. This is an issue with regards to recruiting high quality students. However, the president and the Endowment association have made the funding of a new business building a main priority in the current fundraising campaign, and we believe this will be a success.

### **2.4 Challenges Faced by the School of Accountancy**

It has been a significant challenge to recruit and retain academically qualified faculty who will successfully achieve promotion within the SOA. Our last hire was Christine Porter, assistant professor who teaches auditing. We had to take a clinical assistant professor salary and the salary of a full professor who was in phased retirement (half time) to fund this position at a reasonably competitive rate. Salaries are accelerating while the number of terminally degreed graduates is not increasing to fill the demand. Resources available to manage this problem in the

future will be a significant issue. Retirements will be occurring in the future, and the present salary structure we have is at best marginally competitive for new hires.

The salary structure mentioned above becomes more salient with Wichita State University's desire to enhance its reputation as a research institution. This has become more important with our move to the American Athletic Conference. It is important that the SOA work hard to enhance our research reputation as well. We have adjusted expectations for faculty accordingly. These evolving expectations create challenges to keep and promote quality people. We must cultivate sources of funding for compensating productive faculty and make sure we have realistic expectations for new faculty. We expect this challenge to become more important in the near future.

Some external challenges must be addressed as well. First, we are challenged to keep up with the dynamic nature of the accounting profession. The services offered by accounting firms are expanding. Their needs evolve rapidly. We must supply students with the skills necessary to satisfy their needs. Many accounting majors will take the CPA exam and enter the public practice of accounting. Yet, others have no plans to become CPAs and will pursue careers with the area's private industry employers who also presently have strong demand for accountants. We need to prepare students to pass the CPA exam. At the same time, we must also serve our constituents who may have other, more specialized needs. To this end, we are looking at making significant changes to our undergraduate curriculum to better meet the needs of our constituents.

Our MACC enrollments had ebbed since the last accreditation visit, but have recovered to near-historical levels. The large national and international public accounting firms place a strong emphasis on their new hires having a master's degree as part of their 150 hours. This is not always true with regard to local and regional public accounting firms, and at times they have said so publicly. This takes away the incentive for many of our students to get the MACC degree, because we have only two international public accounting firms in the greater Wichita area. Further on a statewide basis, officers of some professional organizations have publicly downplayed the importance of getting a Master's degree. These comments do not encourage students to have the long run emphasis encompassed in our MACC program. The improvement in our MACC enrollment has come largely through active internal marketing by the faculty and the relaxation of the GMAT requirement for students from AACSB-accredited institutions.

## **2.5 Opportunities for Enhancing Degree Offerings**

The School of Accountancy offers two degrees. Undergraduate students can earn a Bachelor of Business Administration (BBA) with an accounting emphasis. In addition, a Master of Accountancy (MACC) is available for graduate students. In the master's program, students can elect to pursue a concentration in taxation or a basic degree that involves more courses outside the accounting area.

Both degree programs are repeatedly reviewed. Course content is frequently reviewed with local professionals. When new subjects for coverage are adopted, local professionals with special expertise in those areas are typically invited to address the class.

Utilizing local talent is one method by which we enhance our course offerings. We have a tax lawyer who is a partner in a prominent Wichita law firm who teaches our partnerships/corporate undergraduate tax course. However we have also decided to minimize the use of "temporary"

adjuncts. These have caused quality problems in the past, both in terms of a lack of rigor and grade inflation.

Many accountants in the area are now approaching retirement age. They can and do provide students with valuable insight on such topics as fraud, assurance services, and taxation. Our objective is to harness the knowledge that these individuals possess.

## 2.6 Census of Degree Programs and Graduates

Wichita State University graduates students at the end of Spring, Summer, and Fall semesters. The figures below are for the latest full academic year: Fall 2016, Spring 2017, and Summer 2017.

|                   | Fall 2016 | Spring 2017 | Summer 2017 | Totals |
|-------------------|-----------|-------------|-------------|--------|
| BBA in Accounting | 46        | 46          | 5           | 97     |
| MACC              | 1         | 4           | 0           | 5      |

The undergraduate program is designed to provide a general education that will prepare students for a variety of careers in accounting including careers in government, industry, and public accounting. The master's program is geared more toward a career in public accounting.

## 3. PROGRESS UPDATE ON CONCERNS FROM PREVIOUS REVIEW

### 3.1.1 Issues Needing to be Addressed Prior to Next Visit

The PRT with concurrence by the Accounting Accreditation Committee identified two areas that needed to be addressed prior to the next maintenance review:

- 1. The School should assess its processes for evaluating research publications and define what is covered by the term “other” intellectual contributions in their definition for the determination of academically qualified faculty. They should also develop a process to assure faculty have incentives to continuously improve their portfolio of research. (2003 Standard 35: Accounting Faculty Intellectual Contributions; 2003 Standard 2: Intellectual Contributions; 2003 Standard 10: Faculty Qualifications; 2013 Standard A2: Accounting Intellectual Contributions’ Impact and Alignment with Mission; 2013 Standard 2: Intellectual Contributions and Alignment with Mission; 2013 Standard 15: Faculty Qualifications and Engagement)**

The SOA has an updated Accounting Journal Quality List (Appendix A). While we realize that it is virtually impossible to have a perfect list, we believe this list is very representative of what we expect for promotion and tenure in the SOA in the BSOB. For promotion to associate professor and tenure, our expectation is that a successful candidate should have at least two publications in the “elite” and/or “high quality” categories, with

several other publications from the quality list. The standard for promotion to full professor requires a higher standard than what is required for promotion to associate professor. The publications for promotion to full professor should be dominated by publications in the “elite” and “high quality” lists. The term “Other” is best defined with an example. If a financial accounting researcher were to publish in the *Journal of Finance* or a management accounting researcher were to publish in the *Academy of Management Journal*, these publications would count as elite publications. However, these publications are not sufficient without also having quality publications in accounting journals.

Taken together as a package, Wichita State University, the Barton School of Business and the School of Accountancy provide incentives for faculty to continuously improve their portfolio of research. Upon attaining the rank of associate professor with tenure, the faculty member receives a permanent pay increase of \$4,500. The permanent pay increase for promotion to Full Professor is \$6,500. In addition, every 6 years a full professor can apply for a Professor Incentive Review. If successful there is another permanent pay increase of \$6,500. These amounts are in addition to merit pay increases that are given on a yearly basis when the university determines there are available funds.

The Barton School of Business also provides incentives for faculty to continuously improve their portfolio of research. There exists a Barton Fellows Program. The Barton School makes two two-year awards to faculty selected by the Executive Committee as Barton Fellows; Fellows receive a \$10,000 annual salary supplement. The Barton School has a competitive Summer Research Grant for current faculty, as well as grants for new faculty.

The competitive summer research grants mentioned above offered by the Barton School are in the amount of \$8,000. The Director of the School of Accountancy has been supplementing these research grants with an additional \$8,000 out of the funds generated by the annual Accounting/Auditing Conference. Accounting faculty are awarded the extra \$8,000 if they are successful in competing for the summer research grants of the Barton School. The School of Accountancy has four faculty fellowships from local accounting firms: the AGH Faculty Fellowship in Accountancy; the BKD Faculty Fellowship in Accountancy; the Grant Thornton Faculty Fellowship in Accountancy; and the Regier, Carr and Monroe Faculty Fellowship in Accountancy. Beginning fall 2017, the School of Accountancy also has the Kim Summers Faculty Fellow in Accounting. Dr. Paul Harrison gave up his endowed chair position, the H. Dene Heskett Chair in Accountancy, and is now the Kim Summers Faculty Fellow in Accounting. The H. Dene Heskett Chair is now empty and will be awarded in the next few years to a tenured associate professor who has a continuously improving portfolio of research.

- 2. The school is currently facing a significant need for faculty leadership in the auditing area. The school should work to recruit and appropriately deploy faculty in this area to address this challenge. (2003 Standard 9: Faculty Sufficiency; 2013 Standard A4: Accounting Faculty Sufficiency and Deployment; 2013 Standard 5: Faculty Sufficiency and Deployment).**

The SOA hired Dr. Christine Porter, she started in the fall 2015 semester as an Assistant Professor of Accounting. Dr. Porter received her PhD from the University of Kansas, and her specialty is auditing. She teaches our undergraduate auditing course, and will start teaching the graduate auditing course in the future. Recently Dr. Porter has had an article accepted in *Auditing: A Journal of Practice & Theory*.

## **4. STRATEGIC MANAGEMENT & INNOVATION**

### **4.1 Mission Statement and Strategic Plan**

#### Mission

Within the context of the university and Barton School of Business, the following mission statement applies to all programs offered by the School of Accountancy – an undergraduate degree with a major in accounting and a graduate Master of Accountancy degree.

*Capitalizing on opportunities of our diverse entrepreneurial metropolitan setting, the School of Accountancy advances the knowledge and practice of accounting, reaches out to constituents, and prepares students to compete in a dynamic marketplace.*

A fundamental objective of the School of Accountancy is student learning. In doing so, we serve the professional community by supplying graduates who possess superior technical skills and integrity.

#### Vision

Our vision is to be a preferred provider of accounting graduates in the state of Kansas and our region.

We use a balanced approach to achieve this. The faculty is encouraged to engage in continual learning and improvement. The professional community is consulted to ensure that the curriculum is relevant and vibrant. Students are challenged to enhance their skills in all dimensions required to become a successful, ethical professional.

#### Long Term Goals

1. Maintain separate AACSB-accreditation for all accounting programs.
2. Better develop students to be technically competent leaders in the professional marketplace.
3. Increase the overall quality of the School of Accountancy faculty's intellectual contributions advancing the knowledge and practice of business.
4. Improve the quality of connections between the School of Accountancy and its constituents.

## 4.2 Long term goals and Action Outcomes

Goal 1: Maintain separate AACSB-accreditation for all accounting programs.

The School of Accountancy monitors AACSB faculty coverage ratios every semester for scholarly academic (SA) qualified faculty and instructional practitioner (IP) qualified faculty (the two main classifications our faculty fall into). The director of the SOA constantly monitors the rigor of the classroom experience for students and we strive to continuously improve the quality of accounting programs. We have the reputation of being the most rigorous program in the business school. When necessary we have faculty retreats and meetings where course content and performance results are reviewed. The director convenes periodic Board of Advisors meetings where guidance is affirmatively sought to improve the learning experience for students. The SOA maintains an ongoing dialogue with accounting professionals to obtain their contributions to improving course offerings and inviting their participation in the classroom.

The SOA promotes faculty engagement in the professional community. Faculty member engages in various types of interactive activities, including membership in professional organizations, attendance at the annual Accounting and Auditing Conference, and attendance at Beta Alpha Psi events where professionals are present. We also strive to increase the relevant practical experience of the faculty as a whole, through activities such as consulting work, presentations at continuing education events, and authorships of professional books and treatises.

Goal 2: Better develop students to be technically competent leaders in the professional marketplace.

The SOA strives to attract high-quality students into the accounting major. We utilize the Office of Career Services to moderate and sponsor Accounting Career Choice Panels in all ACCT 210 (introductory financial accounting required of all business majors) sections that meet on the main campus. We have guest speakers and guest lecturers in accounting courses throughout the curriculum. We have increased the amount of scholarship assistance for our students.

We work very hard on increasing the interaction between our students and the firms who hire them. Through Beta Alpha Psi, we host a Meet the Firms event each semester. The number of firms that attend has increased dramatically in the last five years. We also host a Speed Interviewing session at the beginning of the Fall semester to better prepare students for on campus interviews. All the major public accounting firms and Koch Industries host a Beta Alpha Psi meeting in the fall before campus interviews takes place. We have the highest number of Coop and Internship placements in the Barton School of Business.

The SOA also has an emphasis on instruction and assessment of students in the oral and written communication skill areas. We continue to have oral and written communication projects in accounting courses throughout the curriculum. The oral and written communication projects are a part of our assurance of learning assessment procedures

and we maintain use of the faculty feedback loop to discuss assessment results and potential areas for improvement.

Goal 3: Increase the overall quality of School of Accountancy faculty's intellectual contributions advancing the knowledge and practice of business

The SOA has an updated listing of journal quality. While we realize that no journal list is perfect, we believe this list give our faculty a good idea of what they need to do to be successful. The annual evaluation of faculty is carried out by reference to this updated journal quality list. The SOA continues to seek additional resources for purposes of supporting faculty research and development. We have implemented a new informal policy where any tenured or tenure track faculty who receive a summer research grant from the Barton School (\$8,000) receives a matching amount from our discretionary money (primarily raised through our annual accounting/auditing conference). We also continue to work with the Wichita State University Foundation to obtain additional funding for endowed chairs, professorships, and fellowships. The School of Accountancy has implemented a visiting scholar series. Each year, we bring in three scholars to make research presentations to the accounting and finance faculty. Two of the scholars are in accounting, and one is in finance. The emphasis is on security market research, and we have begun to develop some research projects with the finance faculty.

Goal 4: Improve the quality and quantity of connections between the School of Accountancy and its constituents.

It is important that the School of Accountancy maintain or increase the current level of personal contacts within the accounting profession. We do several things to insure this. The director of the SOA holds yearly meetings with the accounting advisory board, as well as having lunches with various professionals on an as needed basis. We continue to have accounting professionals make presentations in our class, both to introduce the students to the opportunities they have available and to make presentations on specific accounting topics. The connections that the firms have with the SOA through Beta Alpha Psi are tremendous. We have Meet the Firms twice a year, and there has been dramatic growth in the number of firms who attend since the last accreditation visit. The major public accounting firms and Koch Industries are the primary speakers at the weekly Beta Alpha Psi meetings before the formal fall on campus interviewing season starts. We also have a speed interviewing session before the formal interview season which includes the major public accounting firms and Koch Industries.

The SOA works with the Wichita State Foundation to increase the resource base of the SOA. In the last year, we have added a new faculty fellow and increased the dollar amount of annual scholarships given to our students by over \$25,000. Proceeds generated from the annual accounting/auditing conference continue to be an important supplement to the School of Accountancy funds.

### **4.3 Intellectual Contributions, Impact, and Alignment with Mission**

Consistent with the goals of the university and the Barton School of Business, intellectual contributions by the faculty are essential to the research component of the School's mission. As such, it is an expectation of the accounting faculty that they maintain a high-



level of intellectual productivity. We have developed a journal ranking list specific to accounting (Appendix A). While we realize no list is perfect and is always in a state of flux, we believe this list communicates to the faculty the types of research that are expected. Our faculty publishes in both practitioner and academic journals. It is an expectation of our tenured and tenure track faculty that they primarily publish in academic journals in accounting and business. This is essential for promotion and for a professor incentive review merit increase (available every six years after reaching the rank of full professor).

As part of the performance evaluation, the Director assigns a score of 0 (lowest) to 6 (highest) in each of the areas of teaching, research, service, and administration, occasionally subject to discussion with the Dean. The School's promotion and tenure process also emphasizes research quality over quantity in research publications. Clinical Assistant Professors have a lower research expectation than tenure-track faculty. However, they are expected to maintain their status as scholarly academic for AACSB purposes. Lecturers normally do not have a research expectation, and most faculty do not have administrative responsibilities; in such cases, those areas are not evaluated. Each individual's scores are multiplied by the person's time allocation for the previous year to obtain a weighted score. Allocation of merit pay within a department is based on the individual's weighted scores relative to department colleagues. The Dean and the Provost may adjust the merit pay obtained from this process for appropriate reasons.

Research ratings, along with evaluation of a faculty member's teaching and service are used to determine the distribution of merit raises each year. The School's promotion and tenure process also emphasizes research quality over quantity in research publications. During the annual review process, faculty receive feedback from the director and dean on their research progress toward promotion and tenure. The School of Accountancy promotion and tenure committee conducts a formal review of the non-tenured tenure track faculty (mainly assistant professors) each year. This committee gives feedback on research progress toward promotion and tenure.

A summary of the intellectual activity from part A of Table 2-1 (Appendix B and C) are listed below. Condensed faculty vitas supporting Table A2-1 are in Appendix U of the college report.

#### Portfolio of Intellectual Contributions

- Basic or Discovery Scholarship - 10
- Applied or Integration/Application Scholarship - 6
- Teaching and Learning Scholarship - 7

#### Types of Intellectual Contributions

- Peer-reviewed Journals - 23
- Academic /Professional Meeting Proceedings - 18
- Academic/Professional Meeting Presentations – 30
- Textbooks – 2
- Cases - 1



The School of Accountancy has an increased emphasis on publishing in higher quality journals. This is evidenced by articles published in the *Journal of Business Ethics*, *Journal of Accounting, Auditing, and Finance*, *Research in Quantitative Finance and Accounting*, and *Accounting Horizons*. Additionally, two faculty members have articles accepted and in press in *Auditing: a Journal of Practice & Theory*. A faculty member also has a strong revise and resubmits at *Journal of Accounting, Auditing, and Finance*. It is noteworthy that all of our tenured and tenure track faculty and our clinical assistant professor are SA.

### **Financial Strategies and Allocation of Resources**

Consistent with many states, the state of Kansas has had significant budget problems for several years, which has resulted in budget cuts to higher education. This problem only now may be starting to improve. The University has been able to offset many of these cuts through tuition increases and program fees. However, the lack of any significant pay increase for many years has put significant strain on our salaries, which could have a negative impact in the future, especially for our younger faculty who are having success with their research activities.

The School of Accountancy has made some changes to respond to this situation. The Barton School has a competitive Summer Research Grant program for current faculty. These grants are in the amount of \$8,000. If a faculty member from the SOA receives one of these grants, the SOA adds an additional \$8,000 out of our supplemental money. The money for this comes from the profits from our annual accounting/auditing conference. The SOA plans on continuing this policy as long as funds are available. Christine Porter was hired as an assistant professor who teaches auditing. She started in the Fall 2015 semester. To come up with a competitive salary, a clinical assistant professor's salary (who left the university) and the salary of a professor who was on phased retirement (half pay) were combined. Her offer included a salary supplement in the summer which will continue indefinitely as long as she is successful in her research endeavors. Her entire pay is out of general use money. This change gives us more flexibility with other accounting professors' summer pay, and keeps her pay more competitive.

The School of Accountancy provides other support for its faculty. The School of Accountancy has been fortunate to have four faculty fellowships from local accounting firms held by the following individuals: the AGH Faculty Fellowship in Accountancy (Michael Flores, lecturer and assistant director); the BKD Faculty Fellowship in Accountancy (Jeff Bryant, professor); the Grant Thornton Faculty Fellowship in Accountancy (Kurt Reding, clinical assistant professor); and the Regier, Carr and Monroe Faculty Fellowship in Accountancy (Laura Zellers, lecturer). For the 2017-2018 academic year, a new faculty fellow was created. The Kim Summers Faculty Fellow in Accounting was awarded to Paul Harrison, professor and current Director of the School of Accountancy. This fellowship is much larger than any of our prior existing fellowships. Dr. Harrison gave up his H. Dene Heskett endowed chair for this fellowship. This gives us the added advantage in that we will now be able to award this endowed chair to another tenured faculty member in the future.

The School of Accountancy provides other financial support for our faculty. The School of Accountancy provides extra funds to support faculty and provide travel allowances above and beyond what the Barton School supports. We also pay for memberships in professional organizations, and pay for any CPE that faculty members engage in. Lecturers are also allowed to attend educational conferences that will benefit our students in the classroom.

## **4.5 New Degree Programs**

There has been no new accounting programs created since our last accreditation visit.

# **5. PARTICIPANTS – STUDENTS, FACULTY, PROFESSIONAL STAFF**

## **5.1 Students**

The average ACT scores for entering freshmen who are BACC majors for the preceding five years were:

- Fall 2012 - 23.2
- Fall 2013 - 22.4
- Fall 2014 - 22.5
- Fall 2015 - 22.7
- Fall 2016 - 23.2
- Fall 2017 - 23.4

Please refer to the College of Business CIR report for student population and composition trends in the College. Curricula, enrollments, degrees awarded, and student composition for the BACC and MACC programs are provided in 5.1.1 and 5.1.2 respectively.

### **5.1.1 Bachelor of Accountancy – Curriculum and Enrollments**

There have not been any significant changes to the course structure of the Bachelor's degree since the last AACSB review. For accounting students to start taking our accounting core courses, they must earn a minimum of a B- in Acct 210 (introductory financial accounting required of all business majors) and a minimum of a C+ in Acct 220 (introductory managerial accounting) to enroll in Acct 310 (financial accounting). For students to enroll in Acct 320 (managerial accounting) the reverse is true, students must earn a minimum of a C+ in Acct 210 and a minimum of a B- in Acct 220 (introductory managerial accounting). The rationale for this is that it allows students to start their accounting core coursework while retaking one of the introductory courses. Essentially, a grade of B- must be earned in each of the introductory accounting courses required of all business majors to graduate with a degree in accounting.

Table 1 presents the curriculum for the BACC program.

| <b>Table 1</b>                                   |       |   |       |
|--|-------|---|-------|
| <b>Bachelor of Accountancy (BACC) Curriculum</b> |       |   |       |
| Freshman & Sophomore                             |       | Junior & Senior                           |       |
| Course   | Hours | Course                                    | Hours |
| Becoming a Business Student I & II               | 2     | Business Ethics                           | 3     |
| College English 1 & 2                            | 6     | Marketing                                 | 3     |
| Public Speaking                                  | 3     | Management                                | 3     |
| College Algebra                                  | 3     | International Business                    | 3     |
| Business Calculus                                | 3     | Financial Management                      | 3     |
| Business Software                                | 3     | Production/Operations Mgmt                | 3     |
| Fine Arts  | 3     | Bus Law Acct 1 or 2                       | 3     |
| Humanities                                       | 3     | MIS                                       | 3     |
| Social Behavioral Science                        | 3     | Strategic Management                      | 3     |
| Natural Science                                  | 3     | Entrepreneurship                          | 3     |
| Macroeconomics                                   | 3     | Financial Accounting & Reporting Assets   | 3     |
| Microeconomics                                   | 3     | Accounting for Decision Making & Control  | 3     |
| Intro to Business Statistics                     | 3     | Financial Accounting & Reporting Equities | 3     |
| Statistical Software Application                 | 1     | Introduction to Federal Income Tax        | 3     |
| Critical Reasoning                               | 3     | Accounting Information Systems            | 3     |
| Bus Professional Technical Writing               | 3     | Financial Accounting Equities & Issues    | 3     |
| Financial Accounting                             | 3     | Accounting Strategic Support & Evaluation | 3     |
| Managerial Accounting                            | 3     | Taxation of Business Entities             | 3     |
| Open Electives                                   | 9     | Principles of Auditing                    | 3     |
|  |       | Open electives                            | 4     |
|  |       | Total Junior and Senior hours             | 61    |
| Total hours                                      | 63    | Total Degree Hours                        | 124   |

Table 2 presents the BACC enrollments in the School of Accountancy during the past five years.

| <b>Table 2<br/>BACC Enrollment</b> |                    |                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Classification</b>              | <b>Fall 2012</b>   | <b>Fall 2013</b>   | <b>Fall 2014</b>   | <b>Fall 2015</b>   | <b>Fall 2016</b>   |
| Freshman                           | 72                 | 65                 | 63                 | 56                 | 70                 |
| Sophomore                          | 73                 | 79                 | 87                 | 87                 | 84                 |
| Junior                             | 125                | 121                | 158                | 125                | 114                |
| Senior                             | 202                | 220                | 246                | 265                | 257                |
| Total                              | 472                | 485                | 554                | 533                | 525                |
|                                    |                    |                    |                    |                    |                    |
|                                    | <b>Spring 2013</b> | <b>Spring 2014</b> | <b>Spring 2015</b> | <b>Spring 2016</b> | <b>Spring 2017</b> |
| Freshman                           | 53                 | 44                 | 42                 | 42                 | 45                 |
| Sophomore                          | 72                 | 70                 | 71                 | 60                 | 65                 |
| Junior                             | 121                | 112                | 132                | 112                | 109                |
| Senior                             | 199                | 234                | 242                | 261                | 232                |
| Total                              | 445                | 460                | 487                | 475                | 451                |

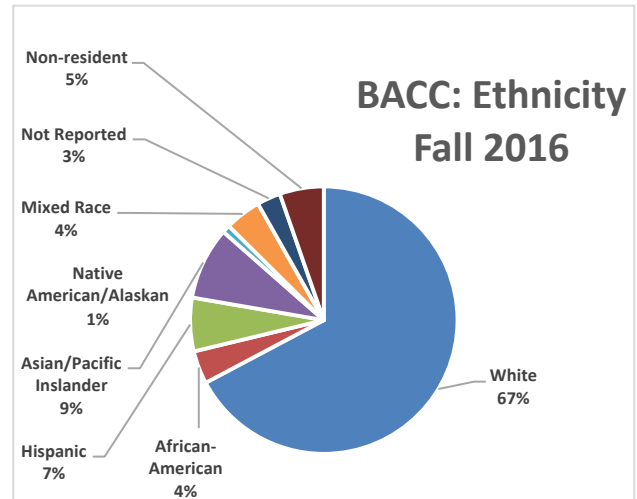
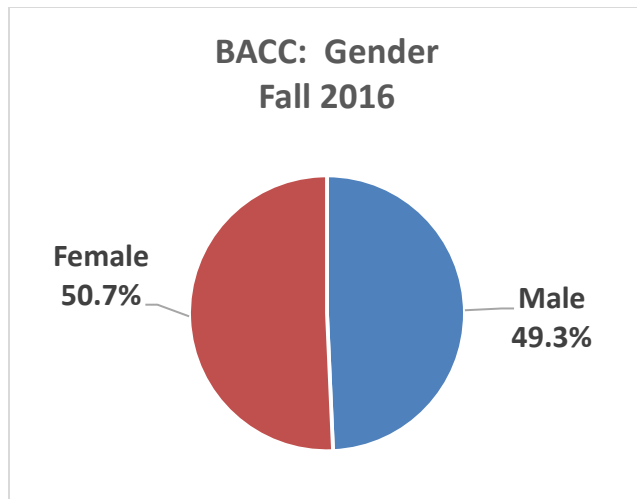
In order to graduate, a student must complete at least 50 percent of the total upper-division business credit hours at Wichita State University. They must also achieve a GPA of at least 2.25 on all college work, all work taken at Wichita State, and all upper-division business courses taken at Wichita State. All accounting courses must be completed with a grade of C or better. A minimum of 90 credit hours must be earned outside of accounting.

Table 3 presents the BACC degrees awarded during the last five years.

| <b>Table 3<br/>BACC Degrees Awarded</b> |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| <b>2012-13</b>                          | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</b> |
| 89                                      | 69             | 99             | 87             | 97             |

The composition of the undergraduates for Fall 2016 is tabulated below.

|                         |       |
|-------------------------|-------|
| Male                    | 49.3% |
| Female                  | 50.7% |
|                         |       |
| White                   | 67.2% |
| African-American        | 4.0%  |
| Hispanic                | 6.5%  |
| Asian/Pacific Islander  | 8.8%  |
| Native American/Alaskan | 1.0%  |
| Mixed Race              | 4.4%  |
| Not Reported            | 2.9%  |
| Non-resident            | 5.3%  |



### 5.1.2 Master of Accountancy

The School offers a Master's of Accountancy. Michael Flores, assistant director of the School of Accountancy coordinates the MACC program.

The Master of Accountancy program is designed to prepare qualified candidates for careers as professional accountants in public practice, industry, government, and nonprofit organizations. The program is based on strong preparation in general education courses with special emphases on communication skills, and includes a broad exposure to the different aspects of business and management. The School of Accountancy recognizes students need differing technical requirements to enter a diverse work environment. Two specialized concentrations are offered to complement the traditional emphasis: Accounting Information Systems (AIS) and Taxation.

#### Admission Requirements

Admission to the MACC professional curriculum requires:

1. An undergraduate degree in accounting, or the functional equivalent of an undergraduate degree in accounting from an AACSB accredited institution.
2. An overall grade point average (GPA) of 3.200 on a 4.000 scale.
3. A grade of "B" or better in all undergraduate accounting courses.

Applicants not meeting these criteria will be required to take the GMAT and obtain a satisfactory score. A satisfactory GMAT score is considered to be in the 25th percentile or higher for each section and for the overall score. The GMAT requirement was loosened in response to market conditions. Several regional aspirant institutions had previously relaxed their GMAT requirements. Our move was a response to this.

Undergraduate Accounting/Business Curriculum (courses expected to be completed in an AACSB accredited bachelor's degree program):

**Prerequisite Course Numbers and Descriptions:**

Acct 210 Financial Accounting  
Acct 220 Managerial Accounting  
Acct 310 Financial Accounting and Reporting: Assets  
Acct 320 Accounting for Decision Making and Control  
Acct 410 Financial Accounting and Reporting: Equities  
Acct 430 Introduction to Federal Income Tax  
Acct 560 Accounting Information Systems  
Acct 610 Financial Accounting and Reporting: Special Entities and Complex Issues  
Acct 620 Accounting for Strategic Support and Performance Evaluation  
Acct 630 Taxation of Business Entities  
Acct 640 Principles of Auditing  
Badm 160 Business Software  
Blaw 431 Legal Environment of Business, or BLaw 635 Business Law for Accountants I, and  
Blaw 636, Business Law for Accountants II  
DS 350 Intro to Production and Operations Management  
MIS 395 Management Information Systems  
Econ 201 Principles of Macro-Economics  
Econ 202 Principles of Micro-Economics  
Econ 231 Intro to Business Statistics  
Fin 340 Financial Management I  
Mgmt 360 Principles of Management  
IB 333 International Business  
Mgmt 681 Strategic Management  
Mkt 300 Marketing  
Math 111 College Algebra  
Math 144 Business Calculus  
Master of Accountancy Curriculum

The following graduate level course work must be completed for a traditional MACC degree:

**Accounting Core Course Numbers and Descriptions:**

Acct 815 Financial Accounting and Reporting: Contemporary Issues  
Acct 825 Management and Control Systems  
Acct 835 Tax Research and Selected Topics  
Acct 840 Advanced Auditing  
Acct 860 Advanced Accounting Information Systems  
Graduate Electives outside Accounting\* 9 hours  
Other Graduate Electives\* 6 hours

\*All electives must be taken from within the Barton School of Business

Concentrations:

Accounting Information Systems:

**Course Numbers and Descriptions:**

Accounting Core Courses  
Two 600 or 800 level MIS courses

Graduate Electives, including 3 hours outside of accounting\* 9 hours  
 \*All electives must be taken from within the Barton School of Business

Taxation:

**Course Numbers and Descriptions**

Accounting Core Courses

Acct 830 Taxation of Business Entities: Advanced Topics

Acct 831 Taxation of Estates and Trusts

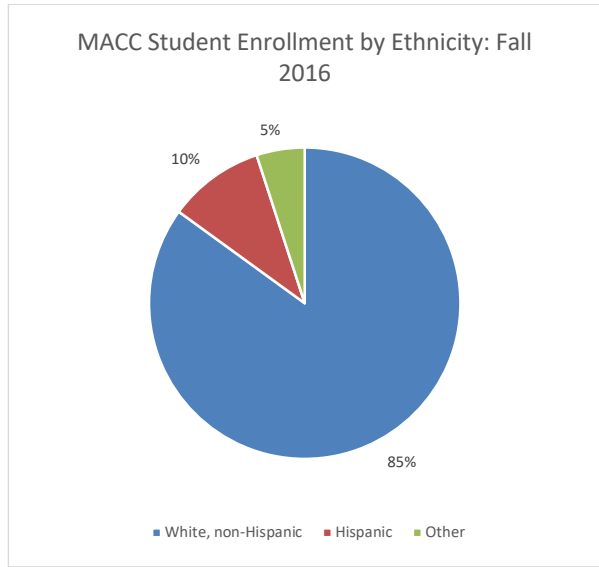
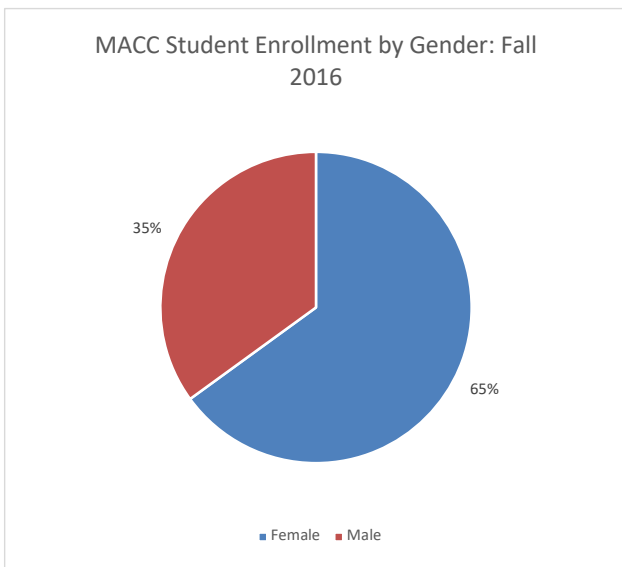
Graduate Electives, all outside of Accounting\* 9 hours

\*All electives must be taken from within the Barton School of Business

Tables 4 and 5 present MACC enrollments and degrees awarded over the past five years.

| <b>MACC Enrollments</b> |      |                    |              |
|-------------------------|------|--------------------|--------------|
|                         |      | <b># Students</b>  |              |
| <b>Semester</b>         |      | <b>By Semester</b> | <b>Y-T-D</b> |
| Fall                    | 2012 | 35                 |              |
| Spring                  | 2013 | 25                 |              |
| Summer                  | 2013 | 4                  | 64           |
| Fall                    | 2013 | 30                 |              |
| Spring                  | 2014 | 24                 |              |
| Summer                  | 2014 | 7                  | 61           |
| Fall                    | 2014 | 20                 |              |
| Spring                  | 2015 | 14                 |              |
| Summer                  | 2015 | 5                  | 39           |
| Fall                    | 2015 | 16                 |              |
| Spring                  | 2016 | 20                 |              |
| Summer                  | 2016 | 8                  | 44           |
| Fall                    | 2016 | 22                 |              |
| Spring                  | 2017 | 22                 |              |
| Summer                  | 2017 | 16                 | 60           |

| Table 5              |      |                |       |
|----------------------|------|----------------|-------|
| MACC Degrees Awarded |      |                |       |
|                      |      | # of Graduates |       |
|                      |      | By Semester    | Y-T-D |
| Fall                 | 2012 | 5              |       |
| Spring               | 2013 | 6              |       |
| Summer               | 2013 |                | 11    |
| Fall                 | 2013 | 5              |       |
| Spring               | 2014 | 7              |       |
| Summer               | 2014 |                | 12    |
| Fall                 | 2014 | 5              |       |
| Spring               | 2015 | 4              |       |
| Summer               | 2015 | 2              | 11    |
| Fall                 | 2015 | 2              |       |
| Spring               | 2016 | 4              |       |
| Summer               | 2016 | 1              | 7     |
| Fall                 | 2016 | 1              |       |
| Spring               | 2017 | 4              |       |
| Summer               | 2017 |                | 5     |





### **5.1.3 Scholarships and Graduate Assistantships**

The School of Accountancy has a significant number of individuals and firms who support our students with fellowships and scholarships. Approximately \$73,000 was awarded during the 2016-2017 academic year in the form of fellowships for graduate students and scholarships for undergraduate students. In the last academic year 44 accounting students received these fellowships and scholarships.

### **5.1.4 Career Development**

The Career Development Center provides the following services for accounting majors:

**Resume/Cover Letter Review:** Students meet with one of their staff members to review a resume or cover letter. Career Services personnel meet regularly with local employers and industry experts to find out what they expect to see on a resume from a WSU accounting student or graduate.

**Job Search:** If a student is looking for a job, coop, or internship, career services offer one-on-one appointments to develop a job search strategy, create or strengthen a resume and search for contacts for informational interviews.

**Mock Interviews:** Whether applying for a full-time job, part-time job, coop, internship, graduate or professional school admission, students can meet one-on-one with a career specialist to practice interview skills.

**Career Counseling:** If a student is exploring their options or is considering a career change, a career counseling session with a career counselor can help student explore majors and careers, identify their skills and strengths and help develop a plan to reach their goals.

**Handshake:** Students can look for a part-time job during their time at WSU, a cooperative education or internship position. If a student is a recent graduate or alumni of WSU and looking for full-time work, Handshake is available to them. Handshake features job postings from local, national and international employers.

**Career Events and Workshops:** Throughout the year, Career Services offer events for students at different stages in their career development. They offer an on-campus job fair, Barton School Career Fair, Accounting Interview Days, Three offerings for a Virtual Career Fair during the year, Dine, Dress, Interview Etiquette program, Small Business Night, College through Career workshops, networking events and employer speakers.

### **5.1.5 Placement**

Career Services has two types of work based learning where accounting majors can receive hands-on experience directly related to their major while earning academic credit. Cooperative Education positions are always paid experiences, 15-40 hours per week. Internships are another option, they are typically time based in the summer or one semester. Students can earn academic

credit for an internship (pay tuition and fees) or enroll in zero credit and have an internship recognized on their academic transcript (no tuition and fees).

Accounting students can participate in a Coop or Internship once they meet the criteria approved by the Barton School of Business; 2.25 GPA, 24 credit hours (*9 credit hours must be in major*). Students may work directly with the Career Development Center's developed accounting positions and/or bring in their own internship to be reviewed by a Specialist for internship or coop credit.

Employers, including but not limited to CPA firms such as EY, AGH, BKD, KCOE-ISOM, Grant Thornton, and corporations like Koch Industries, arrange on-campus interviews through the Career Development Center. The majority of the on-campus interviews take place over the span of two weeks at the end of September and the beginning of the month of October in what the Career Development Center and the School of Accounting market to students as Accounting Interview Days.

## **5.2 Faculty**

Please refer to the College of Business CIR report for faculty population and composition trends in the College.

### **5.2.1 Faculty Sufficiency**

A faculty member in the School is considered participating if they are deeply engaged in the activities of the School in matters beyond direct teaching responsibilities. Measurement of faculty engagement in these activities will consider both the breadth and depth of participation. All full-time tenured and tenure-track professors and full-time lecturers in the School have research and/or service expectations. Therefore, they are expected to participate beyond direct teaching involvement. Adjunct faculty have no responsibilities beyond teaching. Generally, the School of Accountancy may have a few classes taught by adjunct faculty who would be considered supporting faculty.

The specific criteria and definitions of participating faculty and supportive faculty are outlined in the Faculty Qualifications Policy in Appendix H of the college report. Table A9-1 provides the status of participating and supporting faculty and the percent of time devoted to the mission. A brief description of the basis for faculty qualifications for the 2016 – 2017 academic year is provided in Table 15-1 in the college report. The percentage of course hours taught by participating faculty is 97.7%. Accordingly, we meet AACSB's requirement for percentages of participating faculty. The amount of time devoted to the mission is 100% for scholarly academics, 100% for instructional practitioners, and 25% for part time adjuncts per course.

As previously mentioned, one new tenure-track PhD was hired for fall 2015. The new tenure-track faculty is classified as SA and the non-tenure track clinical faculty member is also classified as a SA.

## 5.2.2 Faculty Management Policies

**Recruitment:** The hiring decision for new tenure track faculty in the School is a faculty-driven process that focuses on transparency for the candidates as well as faculty already employed in the School of Accountancy. The faculty discusses specific area needs. The formal process begins by the Director securing appropriate authorization to begin a search through emailing the Dean with justification why a hire is needed. The request must then be approved by the Dean as well as the Provost and Executive Vice President. Once it is approved, the tenured and tenured-track faculty as a whole acts as the search committee. A position announcement and optimal advertising outlets are then determined. This information is posted into the University's People Admin site for applicants to apply. Once approved, the advertisements are placed consistent with WSU policy that requires advertising in nationwide print media.

When the School receives approval to search for a new tenure-track faculty member from the Dean and the Provost, we conduct a national search. We usually receive permission from the Provost office to invite in the top three candidates. These candidates will have been approved by the School of Accountancy faculty, the Dean's office, and the Provost office. Upon the conclusion of the visits, the School of Accountancy will meet and conduct a formal review of the candidates and recommend a candidate to the Dean. After approval by the Dean and the Provost, the Dean will extend an offer of employment with a deadline for accepting the offer. The offer of employment typically includes summer research support and assistance with moving expenses. The School of Accountancy may supplement these benefits for some new hires. For full-time lecturers, though all policies and legal requirements for hiring are satisfied, the recruiting process can follow a variety of paths. National searches are not usually feasible for lecturers.

Wichita State University provides all new full-time hires with a mandatory, day-long orientation program to university policies, procedures, and requirements a few days before the start of the fall semester. The School of Accountancy also conducts a separate orientation for its new hires. In particular, the tenure and promotion process is reviewed, as are expectations of performance required to achieve successful tenure and promotion votes. Further, the School explains certain critical policies, such as the policy on harassment. All School of Accountancy faculty are reminded to respect the rights of students and to avoid creating a hostile environment or allowing such an environment where students might feel uncomfortable. Policies on student honesty and integrity are explained as well.

### **Tenure and Promotion**

The School of Accountancy is bound by Barton School policies on tenure and promotion. The Barton School requires faculty to be successful at both teaching and research to be tenured or promoted. An amount of service appropriate for the faculty member's rank is also expected. Teaching performance can be evaluated in multiple ways: course syllabi, assignments, tests, sample student papers, student evaluations on Wichita State University's SPTE (Student Perception of Teaching Effectiveness) form, and others as appropriate. The Barton School's research requirement puts the most emphasis on discipline-based scholarship that leads to publications in academic research journals. The School of Accountancy has the expectation that tenure track assistant professors will publish in academic research journals in accounting and business. Less of an emphasis is placed on practitioner publications and contributions to

learning and pedagogical research. Publication in refereed journals is a requirement for tenure in both the Barton School and the School of Accountancy.

***Mentoring:*** An important aspect of the transition from doctoral student to tenure-track faculty member is the mentoring of the individual. The School of Accountancy takes this responsibility very seriously. We have implemented a visiting scholar's series. This was started during the fall 2012 semester, and has been ratcheted up since the fall 2013 semester. We typically invite in 3 scholars a year, with two of them being in accounting and one in finance. The School of Accountancy has begun to somewhat specialize research efforts in the archival/security market area. The scholars we invite in all conduct this type of research. The finance professor we invite in gives our faculty a broader exposure, and has helped to develop research synergies between the finance professors and the School of Accountancy faculty. Currently, three of the professors in the School of Accountancy conduct this type of research, including the two assistant professors. The director is in constant informal communication with these faculty members to monitor and encourage them in their progress toward tenure.

The Director of the School of Accountancy typically shields an untenured faculty member from service assignments with a large time commitment as much as possible while they are assistant professors. This provides these faculty members with more time to focus on their teaching and research responsibilities. Assistant professors are strongly encouraged to attend professional meetings and present papers with an emphasis on the American Accounting Association's national and sectional meetings with the financial support of the Barton School and the School of Accountancy to the maximum extent possible. Finally, new faculty members are also encouraged to work on their teaching skills by attending workshops offered on campus on an as needed basis.

### **Faculty Evaluation and Merit Pay**

The School of Accountancy follows the established procedure for annual evaluation of faculty utilized by the Barton School. Untenured, tenure-track faculty of the School are annually evaluated by the tenured School of Accountancy faculty, the Director, and the Dean until tenure is attained. These evaluations focus on progress toward tenure. Faculty members determined not to be making acceptable progress toward tenure are given a terminal appointment.

All full-time faculty, regardless of tenure status, are evaluated annually by the Director and the Dean. In the Barton School, this evaluation has three parts: reviewing the faculty member's performance in the previous calendar year; setting goals for the coming year; and determining the faculty member's time allocation for the upcoming year.

As part of the evaluation of performance for the previous year, the Director assigns a score of 0 (lowest) to 6 (highest) in each of the areas of teaching, research, service, and administration, occasionally subject to discussion with the Dean. Clinical Assistant Professors have a lower research expectation than tenure-track faculty. However, they are expected to remain SA for AACSB purposes. Lecturers normally do not have a research expectation, and most faculty do not have administrative responsibilities, in such cases, those areas are not evaluated. Each individual's scores are multiplied by the person's time allocation for the previous year to obtain a weighted score. Allocation of merit pay within a department is based on the individual's

weighted scores relative to department colleagues. The Dean and the Provost may adjust the merit pay obtained from this process for appropriate reasons.

### **Teaching Load Policy**

The Barton School's Teaching Load Policy is designed to encourage research-oriented faculty to pursue publication in high-quality outlets. Doctoral faculty are expected to meet the standard for Scholarly Academic (SA) status. At the current time, all of the tenured and tenure track faculty have SA status, and have a 6-6 teaching load. Tenure-track faculty (assistant professors) are assigned a 6-6 teaching load. If the faculty member makes satisfactory progress toward tenure, the 6-6 load continues until tenure is awarded. Lecturers who devote none of their time to research and who do not have a significant service component to their job teach a 12-12 load. There is a course reduction that takes place for lecturers who have a high service commitment (i.e. Beta Alpha Psi advisor, Assistant Director).

### **Faculty Development and Retention Activities**

Wichita State University offers several programs and awards that help promote faculty development and retention:

- Sabbatical Leaves - Every six years, faculty members may request a sabbatical leave; one-semester leaves are with full pay, one-year leaves are with half pay.
- Excellence in Teaching Awards - Two awards are given annually. School of Accountancy faculty have recently received this award. Additionally a faculty member received the WSU Leadership in the Advancement of Teaching award in 2013.
- Leadership in the Advancement of Teaching Award - One award is given annually.
- Young Faculty Scholar Award - One award based on research productivity is given annually to a faculty member with between three and eight years of service.
- Research Grants - WSU has several competitive research grants; the Barton School times its Summer Research Grant process to allow faculty to compete for the WSU awards if they are not successful in the Barton School competition.

In addition to the Wichita State University programs and awards, the Barton School has several awards and research grants available that encourage faculty development and retention:

- Barton Fellows Program - The Barton School makes two two-year awards to faculty selected by the Executive Committee as Barton Fellows; Fellows receive a \$10,000 annual salary supplement.
- Summer Research Grants - The Barton School has a competitive Summer Research Grant for current faculty, as well as grants for new faculty. Recently, the School of Accountancy has begun to supplement the Barton School amount for research grants awarded to existing faculty.
- Teacher of the Year Awards - The Barton School awards a Teacher of the Year Award for undergraduate and for graduate teaching each year. School of Accountancy faculty received the undergraduate award in 2014 and 2015.
- Researcher/Writer of the Year Award - The Barton School makes two awards annually.

- Faculty Travel money - The Barton School allocates the following per department:
  - a. Tenured and Tenure-Track Faculty: \$1,600
  - b. Clinical Faculty: \$1,000
  - c. Lecturers: \$1,000
  - d. UP and USS Staff: \$500
- Departments are allowed to carry over a maximum of 20% of its allocation into the next fiscal year. Travel requests are evaluated by the Director. Faculty members who are on the program for academic conferences receive sufficient funding to pay routine expenses.

The School of Accountancy further supports its faculty in the following ways:

- Fellowships – With the assistance of the Dean and the Wichita State University Foundation, the School of Accountancy has four faculty fellowships from local accounting firms: the AGH Faculty Fellowship in Accountancy; the BKD Faculty Fellowship in Accountancy; the Grant Thornton Faculty Fellowship in Accountancy; and the Regier, Carr and Monroe Faculty Fellowship in Accountancy. Beginning fall 2017, the School of Accountancy also has the Kim Summers Faculty Fellow in Accounting.
- Travel funds – For faculty who want to attend conferences at which they may not be presenting papers and thereby do not qualify for a Barton School travel award, the School of Accountancy maintains extra funds to support faculty and provide travel allowances.
- Memberships and CPE – To promote engagement in the profession and interaction with professionals, the School of Accountancy maintains funds to support faculty who join professional organizations and attend continuing education conferences.
- The competitive summer research grants mentioned above are in the amount of \$8,000. The Director of the School of Accountancy has been supplementing these research grants with an additional \$8,000 out of the funds generated by the annual Accounting/Auditing Conference. Accounting faculty receive the extra \$8,000 if they are successful in competing for the summer research grants of the Barton School.

### **5.3 Professional Staff**

The School of Accountancy employs one professional staff member. Danna Sprankle serves as the administrative assistant. The School provides support for professional development as needed. Ms. Sprankle also attends various training programs offered by the University.

## **6. LEARNING AND TEACHING**

### **6.1 Assurance of Learning Process, Tools, and Procedures**

#### **6.11 Overview**

In 2005, the Wichita State University’s School of Accountancy converted its assurance of student learning process to be in accord with the School’s mission as well as newly adopted AACSB standards. Since that time, assessment of both the BBA in Accounting and Master of

Accountancy (MACC) learning goals and objectives has been done via direct methods such as course-embedded assessment modules. No indirect methods of assessment are utilized.

The accounting faculty's goal of improving the assessment model and planning for future assessment was fulfilled through five primary actions which, when taken collectively, comprise the School's assurance of learning process.

## **6.12 Curricula Development**

Since the last accreditation visit, significant curriculum changes and course development were implemented in the undergraduate courses ACCT 310, ACCT 410, ACCT 560, ACCT 610, and ACCT 640 and the graduate course ACCT 860. These changes and curriculum development were instituted by not only experienced faculty but also a newly-hired auditing professor.

Within ACCT 310, the implementation of the Connect interface took place in Spring 2014 and has been viewed as a beneficial tool for enhancing student learning and performance. Connect requires students to do pre-readings that essentially force them to go through each chapter concept-by-concept prior to covering the chapter in class. Online homework is also a requirement of the Connect interface. Additionally, the ALEKS web-based accounting software system is used in the course to enhance students' understanding of the corporate accounting cycle. The accounting cycle module in ALEKS is incorporated during the first month of the semester. The average student spends about 15 hours on the module and student feedback has been extremely positive.

The Systems Understanding Aid (SUA) was added to the ACCT 410 curriculum in Spring 2017. Prior to that time, it was utilized in ACCT 310. The SUA provides students with more in-depth exposure to the accounting process and requires that they journalize and post various transactions into general and specialized journals and into general and subsidiary ledger accounts. It also requires them to work through trial balances and formulate financial statements in Excel. Finally, the SUA better ties the material covered in ACCT 310 with that covered in ACCT 410 leading to a more coherent understanding of the financial accounting process.

Within ACCT 560, the professor began integrating SAP into the course during the Spring 2014 semester. The rationale for incorporating SAP was to give students an opportunity to gain substantive hands-on experience with enterprise resource planning (ERP) software used by accounting practitioners. The inclusion of SAP in the curriculum has been well-received by students and employers alike.

For ACCT 610, a change in the textbook was initiated by a new instructor for the course during the Fall 2015 semester. The prior textbook possessed very large, comprehensive problems that contained multiple learning objectives. The instructor found that students seemed overwhelmed when working the problems. The new textbook focuses on smaller, more-manageable exercises aimed at mastering individual learning objectives. Many of these smaller exercises are now assigned relative to just a few problems previously, so while the overall workload has changed very little, student performance and morale have both improved. Additionally, due to the governmental and not-for-profit component of the course, the new instructor implemented a



Guidestar project in Fall 2014 whereby students select non-profit entities of interest to them and evaluate the tax returns of those entities. The project requires students do financial statement analysis and engage in critical thinking. Because of the social nature of the non-profit entities, there is a heavy ethical component to the exercise as well. Students explore issues such as whether their selected non-profit entities are too profitable, overpay insiders, and execute their mission statements. These projects have been lauded by students as well as by public accounting firms.

The changes implemented in ACCT 640 starting in Fall 2015 center primarily around the incorporation of critical thinking skills application as well as “real world” audit career preparation for the students. With the hiring of a new tenure-track auditing professor, the course has moved away from a “memorize and regurgitate” assessment style towards one which requires students to solidly understand auditing concepts in order to apply them in differing scenarios. The revamped ACCT 640 course is designed to prepare students for a successful auditing career. Part of being an auditor is daily work within teams/groups. As such, a project that requires students to work with a group of peers throughout the semester was added to the course. The project also familiarizes students with researching audit issues and requires students to use critical thinking skills and exercise professional/auditor skepticism. Course lectures and instructional materials as well as the assessment of learning for the course have been adjusted to appropriately reflect the aforementioned course changes. More details concerning changes to the learning goals for the course are contained later with this report.

ACCT 860 was redesigned in Spring 2015 to make it more application oriented. Specifically, the number of computer-based case assignments and in-class activities were increased. The students were exposed to and used ERP (i.e., SAP), accounting (i.e., Microsoft Dynamics GP), and data analysis (i.e., IDEA) software during Spring 2015 and then process mapping (i.e., Author) software for the first time in Spring 2016. The professor’s motivation for redesigning the course was to give students more opportunities to gain substantive hands-on experience with different types of software used by accounting and auditing practitioners.

### **6.13 Assurance of Learning Process**

**A. Formation of a Broad-Based Assurance of Learning Committee.** In order to ensure adequate information and feedback, all tenured, tenure-track, and administrative faculty within the School of Accountancy are members of the assessment committee. In reality, the committee consists of the entire program faculty with the exception of adjunct instructors. With this high percentage of faculty serving on the committee representing all subject areas, the assurance of learning outcomes comprehensively reflect the judgements and perspectives of the faculty as a whole. The committee is co-chaired by Dr. Paul Harrison, Director, and Dr. Jeffrey Quirin who serves as the SOA representative on the Barton School assurance of learning committee.

**B. Review of Program Objectives and Development of Learning Goals.** In 2005, the committee reviewed the accounting learning goals and objectives and revised and/or replaced the individual goals and objectives to be more relevant to an outcome-based measurement procedure. The committee’s work also encompassed reviewing the program’s external environment, the School of Accountancy and Barton School of Business curriculums, and the



Barton School of Business operating environment to determine if there were relevant factors from which unarticulated objectives could be identified. The committee worked individually and collectively to ascertain what learning goals and objectives should be formulated for the BBA in Accounting and Master of Accountancy (MACC). Individual faculty members gathered information and performed other basic research, but the determination of the final list of learning goals and objectives was collectively determined in committee meetings. By the start of the Fall 2005 semester, an initial set of learning goals and objectives for the MACC degree had been devised. This list was modified slightly during the Spring 2006 semester. A list of learning goals and objectives for the BBA in Accounting was finalized during the Fall 2006 semester. As part of the faculty feedback process, modifications to the BBA in Accounting learning goals were first incorporated during Spring 2008 and have continued to be updated on an annual basis since that time. Since the most recent AACSB visit taking place in 2013, learning goals and/or associated assessment processes and measures have been modified for the ACCT 560, ACCT 640, and ACCT 860 courses.

### ***BBA in Accounting***

The learning goals currently utilized for the BBA in Accounting and related assessment methods are as follows:

1. Acquire knowledge of current accounting principles, theories, and applications.
  - a. Students will understand basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed in ACCT 640 via course examinations.
  - b. Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed in ACCT 310, ACCT 410, and ACCT 610 via course examinations.
  - c. Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed in ACCT 320 and ACCT 620 via course examinations.
  - d. Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed in ACCT 430 and ACCT 630 via course examinations.
  - e. Students will understand fundamental accounting information system (AIS) and information technology (IT) concepts. Assessed in ACCT 560 via examinations and case assignments.
2. Demonstrate skills in effective oral and written communication. Oral assessed in ACCT 620 using Barton School of Business methods. Written assessed in ACCT 320 and ACCT 620 using Barton School of Business methods.

3. Attain clear analytical and reflective thinking abilities. Assessed in MGMT 681 via Barton School of Business methods.
4. Understand ethical decision-making. Assessed in ACCT 320 and ACCT 620 using ethics modules containing accounting-based case studies.
5. Develop active collaborative skills and the ability to work as part of a team. Assessed in ACCT 620 and ACCT 640 using Barton School of Business methods.

#### *Learning Goal #1: Accounting Knowledge*

The first BBA in Accounting learning goal and associated subsets are specific to the accounting program. During the review of program objectives and development of learning goals phase of the assessment process, the faculty determined that current knowledge and application of accounting principles in the major areas of audit, financial, managerial, taxation, and systems were crucial to student success in the contemporary business environment. Interactions with employers throughout the business community suggest that core accounting knowledge is of utmost importance, so the School's faculty continue to feel strongly about this particular learning goal. As such, learning goal number one is assessed in all upper-division accounting courses which are defined as all accounting courses numbered ACCT 310 and higher. Full-scale assessment of learning goal number one began in the Spring 2007 semester and has continued on at least an annual basis since that time.

Consistent with the School of Accountancy's continuous monitoring processes aimed at closing the feedback loop, learning goals for specific courses are periodically modified to better reflect the views of new, incoming faculty and the views of the local accounting business community, and to better reflect the objectives of our curriculum. For example, the learning goals and objectives for ACCT 560 have been modified by the faculty on three occasions since Fall 2008 (most recently in Fall 2016) as a result of the accounting systems professor proposing a series of changes aimed at keeping the course current relative to the ever evolving accounting workplace. Likewise, in Fall 2015, changes to the learning goals for ACCT 640 were implemented by a newly-hired auditing professor. Previous learning goals were not exclusively applicable and they did not include all topics covered in the course. The updated and additional learning goals now adequately address all topics covered in the ACCT 640 curriculum. The current learning goals are geared towards a new overall objective of the course which is to maximize the likelihood that students will be successful in an auditing career. Each individual learning goal represents a necessary element of achieving that objective. Following the change in learning goals, new assessment questions were employed to better assess the more applicable learning goals and topics for the ACCT 640 curriculum. Additionally, questions that require critical thinking skills were incorporated into the assessment instrument. Copies of the specific learning goals for each course associated with learning goal number one as well as the appropriate grading rubrics are contained in Appendix D.

Learning goal numbers two through five for the BBA in Accounting are common to all BBA degree programs. Consistent with the views of the Barton School faculty as a whole, the School of Accountancy faculty feel that communication, analytical thinking, ethical decision-making, and teamwork skills are extremely critical components of each accounting student's learning experience. Conversations with employers throughout the business community suggest that they concur. Prior to Spring 2008, the overall assessment of learning goals two through five was completed at the Barton School level and the results thereof were used as the primary means of assessment for the BBA in Accounting. Specifically, the results for accounting majors were extracted from the general results and forwarded to the School's representative of the Barton School assessment committee for separate analysis. As a response to feedback received from the prior accreditation review team as well as their report, the School's faculty determined in Spring 2008 that assessment of goals two, four, and five (communication, ethical decision-making, and teamwork) could be done more effectively and efficiently at the department level. Therefore, commencing in Spring 2008 and continuing through the present, within upper-division accounting courses the School's faculty assess these additional learning goals. Learning goal three (analytical thinking) is still currently assessed only at the Barton School level. However, the School is planning to assess this learning goal at the department level during the next review cycle and is currently evaluating alternative instruments and measures for doing so.

#### *Learning Goal #2: Oral and Written Communication*

Even before the start of formal assessments, Barton School faculty and employers of undergraduate students identified communication skills as an area where many Barton School undergraduate students needed improvement. The School of Accountancy has committed to an extensive assessment process for both oral and written communication whereby multiple assessments are completed within the accounting discipline. A major benefit of having multiple assessments of individual students is identifying students whose communication skills need improvement *before* they graduate, giving faculty time to provide remedial assistance. The Barton School utilizes the STEPS (Student Tracking, Evaluation, and Portfolio System) database program created by the California State University at Chico business school to manage communication assessment results. STEPS gives faculty an easy, web-based way to enter assessment data while they are grading. Within a variety of courses, when a student turns in a significant writing assignment, or makes an oral presentation, that assignment is assessed using a standardized rubric at the same time the assignment is graded. Pilot-testing of STEPS and the School's original evaluation rubrics began in Fall 2006. Based on faculty feedback from the pilot testing, rubrics were revised for Spring 2007. Full implementation of the communication assessment process followed. Separate and distinct oral and written communication assessments are completed in ACCT 620. The oral and written communication rubrics developed by the Barton School and used by School of Accountancy's faculty can be found in Appendix E.

### *Learning Goal #3: Analytical and Reflective Thinking*

Assessing students on their attainment of clear analytical and reflective thinking abilities is done within the Barton School capstone course, Strategic Management (MGMT 681). Students in MGMT 681 take the Watson-Glaser Critical Thinking Appraisal, a nationally-normed instrument developed by The Psychological Corporation. The Watson-Glaser consists of five sections with 16 questions each, covering inference, recognition of assumptions, deduction, interpretation, and evaluation of arguments.

After pilot-testing in Spring 2006 and discussion of the pilot test results with the assessment committee and the faculty who teach the Strategic Management course during Fall 2006, the Barton School began giving the Watson-Glaser in all sections of Strategic Management beginning in Spring 2007. Testing has continued since that time with over 80 percent of all graduating seniors having been tested. To provide motivation for doing as well as possible, students receive variable amounts of points toward their class grade depending on how well they do relative to the norming sample of upper-division college students. Results for accounting majors are extracted from the overall results and are reviewed and analyzed by the accounting faculty as they are received from the Barton School assessment coordinator. At the Barton School level, scores were not initially as strong as expected and as a result PHIL 125, Introduction to Logic, was made a requirement for all Barton School undergraduates beginning with the freshman class in Fall 2012. Problems with this course not being geared towards the actual needs of business students led to the design of a new course PHIL 105, Critical Thinking, which commenced in Fall 2016. SOA students have benefited from both of these Philosophy courses during the current review window, but it is unclear how much improvement in the critical thinking scores is associated with the implementation of these courses.

As indicated previously, the SOA is planning to assess this learning goal at the department level during the next review cycle and is currently evaluating alternative instruments and measures for doing so. Issues with the Watson-Glaser containing non-contemporary or “dated” language and examples have caused faculty to question whether current students are adequately understanding the instrument and what is asked of them. The Watson-Glaser will continue to be used until a suitable replacement is identified by SOA faculty.

### *Learning Goal #4: Ethical Decision-Making*

In response to recommendations from a prior accreditation review team and their report, assessing accounting students’ understanding of ethical decision-making has been completed since 2008 with ethics modules in ACCT 320 and ACCT 620. Accounting-based case studies are selected from “Ethical Obligations and Decision Making in Accounting: Text and Cases,” by Steven Mintz and Roselyn Morris. Students are asked to analyze numerous case studies and the associated ethical dilemmas. Student responses and solutions to questions within each case are then graded by the professors using a standardized grading rubric containing four metrics: identifies dilemma, considers stakeholders, analyzes alternatives and consequences, and chooses an action. This ethical decision-making grading rubric was originally approved by the School’s

faculty during Spring 2007, and this rubric continues to be utilized. A copy of this rubric is contained in Appendix E.

### *Learning Goal #5: Teamwork*

In Fall 2007, the Barton School adopted the use of a common peer evaluation form for students involved in team projects to use in evaluating their teammates; the form was developed and used extensively by a Barton School faculty member. Students are asked to evaluate their teammates on seven dimensions:

- Organizational ability
- Cooperativeness
- Originality or creativity of ideas contributed
- Functional contribution - analysis and recommendations
- Dependability
- Quantity of work contributed
- Quality of work contributed

The evaluation form and procedure was successfully pilot tested during Fall 2007. Full implementation began in Spring 2008, and assessment has continued since that time. Students evaluate their teammates on a four-point scale: unacceptable, needs improvement, acceptable, and exemplary. A rubric containing the seven dimensions was developed by the Barton School assessment committee to help students make their evaluations. This rubric was approved by the Barton School assessment committee and School of Accountancy faculty in early Spring 2008. Students submit their team member evaluation data online via the University-supported Blackboard system. Within the accounting curriculum, teamwork is formally assessed in ACCT 620 and more recently in ACCT 640 where team presentations are a required component of those courses. A copy of the teamwork rubric used by accounting students can be found in Appendix E.

### *Master of Accountancy (MACC)*

The learning goals devised for the MACC and related assessment methods are as follows:

1. Demonstrate skills in effective communication and teamwork. Assessed in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 via group projects, presentations, and written case study analyses.
2. Demonstrate an ability to use and manage technology. Assessed in ACCT 825 and ACCT 860 via accounting information systems (AIS) projects and effective use of technology in communication.

3. Demonstrate an ability to conduct research of accounting and auditing standards and tax law. Assessed in ACCT 815, ACCT 835, and ACCT 840 via written solutions to case studies and presentations of the results of research activities.
4. Demonstrate an ability to discern, evaluate, and respond to ethical dilemmas. Assessed in ACCT 825 via written solutions to case studies and presentations related to the Ethics Casebook.

All four learning goals for the MACC degree are specific to the accounting program and overlap directly with the assessment processes and procedures utilized by the School of Accountancy for Higher Learning Commission accreditation purposes. During the review of program objectives and development of learning goals phase of the assessment process, the faculty regarded communication and teamwork, use of technology, familiarity with accounting standards, and ethical reasoning as the primary components of the graduate experience within the MACC program. As such, these learning goals are assessed in graduate-level accounting courses that are required of all MACC students. Assessment of MACC learning goal numbers one and three began in the Fall 2005 semester and have continued since that time. Assessment of learning goal numbers two and four commenced during the Spring 2006 and Spring 2007 semesters, respectively, and has continued since that time. Copies of the specific criteria for assessing the learning goals for each course are contained in Appendix F.

**C. Development of Embedded Assessment Measures.** The preceding effort to review each degree program's learning goals and objectives produced an initial list of goals and objectives consistent with the School of Accountancy mission and current AACSB standards. As previously discussed, these goals have been and continue to be modified periodically to better reflect faculty views and objectives of the curriculum. Using these goals and objectives, the committee members develop and update a list of objective questions and methods to use as direct measures of learning in each course. Evaluation rubrics, developed by faculty and constructed in accordance with Barton School assessment committee guidelines, are used to ensure common measurement during the assessment process. In general, each rubric contains a mechanism whereby a student is learning for a particular objective is categorized as exemplary, acceptable, or unacceptable. Working with the Barton School assessment committee, the School of Accountancy committee continues to coordinate the development of measures and manage the measurement of items to ensure measurement congruence.

**D. Review of Assessment Results.** Individual faculty review the assessment results from their particular class sections on a semester-by semester basis and are encouraged to identify abnormalities or other noteworthy results. On an annual basis, assessment results are compiled by the School of Accountancy Director and/or School's representative of the Barton School assessment committee and are distributed to all accounting faculty. A faculty meeting is subsequently held whereby all faculty members are asked to review the assessment results beforehand for the purpose of discussion, planning, and possibly modification at the meeting. When preparing for the assessment results discussion, faculty are asked to consider the following questions relating to the learning goals and objectives of their course(s):

1. To what extent did you achieve this program learning objective? How well are students able to perform the task, integrate the knowledge, and demonstrate understanding of the objective?
2. Did you make any changes this semester to better achieve the learning objective, and if so, were those changes effective?
3. In terms of continuous improvement, what changes will you make to improve the understanding of this learning objective?

The School also conducts faculty retreats and annual Board of Advisor meetings to review assessment results, other aspects of the program, and obtain input from independent sources. All accounting faculty members review the School's mission and goals discussing the School's effectiveness at accomplishing them and reviewing any changes that may be proposed. In addition to the Board of Advisor meetings, faculty communicate continuously with members of the professional business community both formally and informally throughout the academic year.

**E. Utilization/Closing of Feedback Loop.** A point of emphasis of the current School's assurance of learning process is to take the information obtained through assessment and close the loop by acting to correct identified weaknesses or problem areas and to modify assessment methods to be consistent with faculty views and overall curriculum objectives. In order to increase the likelihood that the appropriate assessment tools are used and to help faculty with less experience in measuring outcome assessment, the School's representative of the Barton School assessment committee serves as a resource to all accounting faculty and provides assistance on an as-needed basis. At periodic faculty meetings, faculty assessment recommendations are submitted to the School's assessment committee for evaluation and discussion. As previously mentioned, since the School of Accountancy assessment committee effectively consists of all administrative and teaching faculty other than adjuncts, individual faculty members (including those who do not teach courses requiring course-embedded assessments) play an important role in this process. Any type of recommendation based on the accumulated data (ranging from making changes in content and delivery within a class and/or curriculum, to collecting more data or not making any changes), followed by the appropriate follow-through of actions represents closing the assurance of learning loop. Corrective proposals that require approval for action beyond the School of Accountancy are presented to the appropriate Barton School of Business Undergraduate or Graduate Programs Committee, which is charged with the evaluation and modification of the undergraduate and graduate programs offered within the Barton School. It is important to note that faculty drive this process and assurance of learning is not used as a tool for faculty evaluation or promotion. Rather, assurance of learning is focused on improving the courses and course delivery for the students. The following table depicts a summary of how the School effectively closed the feedback loop for each learning goal within the various accounting courses during the current review window. Additional details concerning the motivation behind closing the feedback loop in the manners described in the table are contained within Appendix G: BBA in Accounting Overview of Assessment Results and Appendix H: MACC Overview of Assessment Results.

**Assurance of Learning Table 6: Closing the Feedback Loop**

| Learning Goal                 | Course   | Closing the Feedback Loop   |
|-------------------------------|----------|---|
| BBA #1 – Accounting Knowledge | ACCT 640 | Redesigned course to incorporate more critical thinking skills application as well as “real world” audit career preparation for the students. Course was transformed from a “memorize and regurgitate” assessment style towards one which requires students to solidly understand auditing concepts in order to apply them in differing scenarios. The course now focuses on how to better prepare students for a successful auditing career. |
|                               | ACCT 310 | Incorporated use of Connect interface and ALEKS web-based corporate accounting cycle modules.   |
|                               | ACCT 410 | <p>Changed implementation timing of assessment exam and commenced performing assessment via an online system that resembles other in-class testing and evaluation procedures.</p> <p>Incorporated Systems Understanding Aid (SUA) accounting practice set to better tie topical coverages in ACCT 310 and ACCT 410.</p>   |
|                               | ACCT 610 | <p>Assigned experienced, award-winning SOA instructor to the course to correct perceived areas of deficiencies.</p> <p>Modified curriculum to include Guidestar non-profit entity financial project to alleviate deficiency related to not-for-profit accounting.</p>   |
|                               | ACCT 320 | Changed relative amounts of time devoted to topical area to resolve unacceptable learning goal performance.   |
|                               | ACCT 620 | Modified curriculum to include Guidestar non-profit entity project to relate non-profit aspect to managerial accounting processes such as those performed in non-profit hospital settings.  |
|                               | ACCT 430 | Implemented comprehensive federal income tax return project to enhance and reinforce tax compliance concepts.   |



|   |                                |   |
|---|--------------------------------|---|
|   | ACCT 560                       | <p>Modified curriculum and learning goals to include SAP in an effort to better prepare students for technological changes and advancements in the workplace.</p> <p>Revamped learning objectives to be more practical and accounting employer driver rather than computer science-oriented.</p>  |
| BBA #2 – Oral and Written Communication     | ACCT 620 (oral)                | Continued to focus on providing timely and more-detailed feedback for students from diverse backgrounds such as those classified as having English as a Second Language (ESOL).   |
|   | ACCT 320<br>ACCT 620 (written) | <p>Increased instruction time on use of language and spelling/grammar aspects of written communications.</p> <p>Encourage students to better proofread their writings, submit draft writings for instructor feedback, and utilize services of university writing lab.</p>   |
| BBA #3 – Analytical and Reflective Thinking | MGMT 681                       | <p>Continued conversations with major employers to verify relative critical thinking skills of accounting students and brainstormed on ways to integrate more critical thinking skill practice (such as comprehensive class projects) into the accounting curriculum.</p> <p>Required students to take new critical thinking course, PHIL 105, developed by Department of Philosophy.</p> |
| BBA #4 – Ethical Decision-Making            | ACCT 320<br>ACCT 620           | Continued new instructor intervention to ensure that adequate instruction time was being devoted to ethics-related concepts.  |
| BBA #5 – Teamwork                           | ACCT 620                       | Re-evaluated costs and benefits of student-reported vs. faculty assessment methods.   |
|   | ACCT 640                       | Commenced teamwork assessment in additional upper-level accounting course to provide additional assessment data from a course in a different accounting sub-discipline.   |

|   |  |  |
|---|--|--|
| <p>MACC #1 –<br/>Communication and<br/>Teamwork</p>       | <p>ACCT 815<br/>ACCT 825<br/>ACCT 835<br/>ACCT 840</p> | <p>Utilized student-reported teamwork assessment per suggestion of students to reduce incidences of “shirking.”</p> <p>Increased emphasis on team-related participation relative to individual class participation.</p> <p>Incorporated writing style website into syllabus emphasizing importance of written communication skills in tax communications.</p>  |
| <p>MACC #2 – Use and<br/>Management of<br/>Technology</p> | <p>ACCT 825<br/>ACCT 860</p>                           | <p>Redesign of course to make it more application oriented. New course design provides students with more opportunities to gain substantive hands-on experience with different types of software used by accounting and auditing practitioners.</p>  |
| <p>MACC #3 – Research</p>                                 | <p>ACCT 815<br/>ACCT 835<br/>ACCT 840</p>              | <p>Reinforced renewed emphasis on (1) issue identification and (2) analysis aspects of research method at the beginning of the course to ensure adequate understanding and use by students throughout entire course.</p> <p>Reverted back to teaching courses in traditional classroom as opposed to computer lab and provided students with the necessary subscriptions to allow them to perform technologically-based research approaches, hands-on exercises, and problems at home, work, or on-campus via their own devices.</p> |
| <p>MACC #4 – Ethical<br/>Decision-Making</p>              | <p>ACCT 825</p>  | <p>Continued to increase the overall variety and topics of ethical cases to include disciplines of a non-accounting nature.</p> <p>Updated cases to provide students with the most salient ethical exposure and discussion.</p>  |

## 6.2 Standard 7A

The faculty of the School of Accountancy works hard at incorporating information technology into its curriculum. For example, Dr. Kurt Reding has incorporated SAP software into the undergraduate accounting information systems course. Students use SAP to create master data and process various types of transactions. They also analyze IT application controls imbedded in SAP.

Dr. Reding also has incorporated information technology into the graduate accounting information systems course. For example, graduate accounting students use accounting software (Microsoft Dynamics GP) to capture relevant data sets and download the data sets to Excel, process various types of transactions, and prepare accounting reports. They also use data analysis software (IDEA) to import Excel and Access data files, sort, summarize, stratify and extract data, apply built-in data analysis functions, perform digital analysis (Benford's Law), select and evaluate samples, merge files, export files to Excel, prepare schedules, charts and reports, and use scripts to design repeatable tests. During spring 2016 semester, Acct 860 students enrolled in the graduate accounting information systems course worked with Michael Rager, President of Corporate Memory Solutions, on an application-oriented project involving Author, the company's process mapping software solution. Mike met with the students in person near the beginning of the semester to train them on how to use the software. The students then completed a series of computer-based, in-class activities and a case assignment. They met with Mike near the end of the semester via teleconferencing to share ideas with him about how the software can be improved, how to train first-time users of the software, and how accountants and auditors might be able to use the software.

The School of Accountancy has started the process of making a significant change to the undergraduate program. We are planning on adding a new upper-division data analysis course designed to improve students' software, critical thinking, and decision-making skills. To make room for the new course, our undergraduate accounting information systems course will move from the 500-level to the 400-level. This will require significant changes to this course. We will also consolidate our two managerial accounting courses that all accounting majors are required to take (beyond the introductory managerial accounting course required of all business majors) into one course. We anticipate these changes to be effective within the next two years.

## **7. ACADEMIC AND PROFESSIONAL ENGAGEMENT**

### **7.1 Student Academic and Professional Engagement**

The School of Accountancy is grounded in both the academic study and the professional practice of accounting. Several academic and professional engagement opportunities in accounting are discussed in the following sections.

#### **7.1.1 Academic Engagement**

Please refer to the College of Business CIR report for experimental and active learning opportunities available to all students. Accounting students are actively engaged in the learning process in all accounting courses. These activities include individual and group projects, oral presentations, writing assignments, cases, and competitions. Several course specific examples are provided below.

*Intermediate 1 – The Accounting System: Corporation,*” which is part of the artificial-intelligence-based learning platform called *ALEKS*. *ALEKS* was developed by an independent education software development company and recently acquired by McGraw-Hill Irwin, and is configured to coincide with the chapters of the text book currently used in the first intermediate

course. Students are required to achieve a 95% comprehension rate on the foundational aspects of corporate accounting systems within the first two weeks of class. While still early in its use, the adoption of *ALEKS* appears to be successful. Students have reported that *ALEKS* significantly improved their understanding of corporate accounting systems, and that they were better able to follow the in class lectures and understand the increasingly complex material covered during the semester.

*Intermediate II* - This course has recently adopted the industry-best practice set “*Systems Understanding Aid, (SUA)*” published by Armond-Dalton, to provide students with an applied learning experience. This is a manual system and allows the student to follow the flow of information from an original source document through journalization, ledger posting, trial balance, and financial statement preparation. The *Systems Understanding Aid* also requires mastering Microsoft Excel-based financial accounting worksheets. Students gain hands-on experience with recognizing, recording and reporting financial data.

*Auditing* - The primary change to this course has been the addition of a group project. Prior to this change, students completed case work individually throughout the duration of the semester. Now, students form groups of 4 to 5 people and focus on one case related to a specific topic in the course, and they focus on this during the semester. Groups are required to write a paper as well as give a presentation to the entire class at the end of the semester. This change has added the elements of creativity and group work, which are both important aspects of an auditing career.

*Advanced Financial & Advanced Cost* - Several faculty members are on large non-profit (NFP) boards, including a regional healthcare system and a school for autistic children. The availability of significant, unusually detailed information through Guidestar.org has allowed a faculty member to implement an applied (experiential) learning opportunity. The faculty member utilizes Guidestar’s academic program to obtain complementary Premium Access to their analyses and IRS Form 990’s (actual specimen, not just selected data). This access would normally cost more than \$1,500 per person.

Students prepare longitudinal analyses for NFP’s of their choosing. One firm may be chosen for both Advanced Financial and Advanced Cost, leveraging student’s time. Advanced Financial focuses on the balance sheet while Advanced Cost focuses on the income statement and statement of functional expenses. Common sizing and ratio analyses are significant parts of the project. Qualitative evaluations are also expected, including commentary on executive salaries, profit levels compared to mission effectiveness/success, and overall corporate transparency. Individual semester papers are part of both courses, while a group presentation is in Advanced Cost. Guidestar is commonly used in CPA firms. Exposure to and command of this tool provides our students a significant competitive advantage over students from other regional universities.

*Graduate Management Control Systems* – Guidestar is also used in this course. A comprehensive analysis of the income statement and balance sheet is performed. Qualitative issues are also utilized in their analysis including: executive compensation, mission

effectiveness, and corporate transparency. This qualifies as the applied learning experience for our MACC program.

*Graduate Financial Accounting and Reporting: Contemporary Issues* – This course utilizes the FASB codification system and applies it to the Deloitte & Touche Trueblood Cases. Case presentations are made by the students each week.

### **7.1.2 Professional Engagement**

There are a significant number of opportunities for undergraduate and graduate accounting students to interact and engage with professionals as described below.

*Introductory Financial Accounting* - We have accounting panels in our introductory financial accounting course required of all business majors. These panels are comprised of accounting professionals from both public accounting and business. The goal is to introduce the accounting profession to all of the business students, and to inform them of the myriad of opportunities that exist in accounting.

*Beta Alpha Psi* - The Epsilon Tau Chapter of Beta Alpha Psi at Wichita State University has attained the status of superior chapter the past five years. In the fall of 2016, our membership grew to 102 members. Each semester BAP offers a Meet the Firms event. In the fall, we usually have 25-30 firms attend. These firms are the major CPA firms in the greater Wichita area and private industry such as Koch Industries, Spirit AeroSystems, Textron and other local companies. We also have financial institutions and governmental businesses like the OCC and DCAA attend. The first hour of the event is for BAP members only and then it is open to all Barton School of Business students. In the spring, we have about 20 firms attend as the spring is not the major season for recruiting by the public accounting firms.

Each fall BAP hosts a “Speed Interviewing” session. This is a fall event and is the last meeting before the Meet the Firms event. The five major public accounting firms who hire our students and Koch Industries are in attendance. Students are divided into groups and each student meets with a representative of each firm as the group moves from firm to firm. They bring their resumes, and there is follow up the next week at the Meet the Firms event.

BAP has weekly meetings on Friday evenings hosted by local businesses and professionals to discuss a variety of essential skills information such as how to interview, communication, basic financial skills, resume writing, how to be prepared for the transition from school to the job, etc. The early fall meetings are hosted by the major public accounting firms who hire our students and Koch Industries. These initial meetings finish up right before the on campus interviewing season begins.

The officers of BAP attend regional and national conferences and have made presentations at each. This year they presented in Dallas and presented at the national conference in Anaheim.

Every fall, Beta Alpha Psi hosts a Scholarships banquet. Students, alumni, and accounting professionals from the greater Wichita community attend this event. This event allows students

to be recognized for their hard work and also shows appreciation to donors who help support our students.

*Accounting & Financial Women's Alliance (AFWA):* Two of our faculty are members of this organization. We are currently looking at making an active push towards having more of our students join this organization.

Internship and Coop Programs: Throughout the year, Career Services offer events for students at different stages in their career development which lead to interactions with accounting professionals. They offer an on-campus job fair, Barton School Career Fair, Accounting Interview Days, three offerings for a Virtual Career Fair during the year, a Dine, Dress, Interview Etiquette program, Small Business Night, College through Career workshops, networking events and employer speakers.

Professional Edge: The Professional Edge program is a brand new program implemented in the Barton School during the Fall 2017 semester. This program is open to all business students. This program focuses on helping all business students develop their critical soft skills in order to differentiate themselves in the job market. There is no additional cost to the students, and they have a myriad of opportunities to interact with business professionals. A major goal of the program is for them to learn from business leaders and entrepreneurs. Successful completion of this program will lead to being noted on their official transcript from Wichita State.

## **7.2 Faculty Qualifications and Engagement**

As required by AACSB Business Standard 15 and Accounting Standard 9, the Barton School of Business constructed definitions for Scholarly Academic Faculty (SA), Practice Academic Faculty (PA), Scholarly Practitioner Faculty (SP), and Instructional Practitioner Faculty (IP). The definitions were presented to the College and School faculty, and voted upon and approved by the faculty. The specific criteria used for initial classification and sustaining engagement are described in the Faculty Qualifications and Sufficiency Policy in Appendix H of the college report.

Table A9-1, Faculty Sufficiency and Qualifications Summary, indicates that the faculty qualification percentages based on sections of accounting taught in the 2016-2017 academic year for both in-person and online exceeds the minimum AACSB threshold requirements as indicated below:

BBA program:

SA = 51.9%

PA = 4.5%

IP = 43.6%

MACC program:

SA = 72.3%

IP = 27.7%

Table A9-2, Deployment of Participating and Supporting Faculty by Qualification Status in Support of Degree Programs, depicts the allocation of faculty based on sections taught in the 2016-2017 academic year for all degree programs. The deployment is in alignment with the new mission, expected outcomes, and strategies.

Scholarly Academics (SA) sustain currency and relevance through scholarship and related activities. SA status is granted to faculty members who earned their terminal doctorate degree in a field consistent and appropriate to their teaching assignment.

The School of Accountancy intentionally employs Instructional Practitioners to provide students with learning experiences that reflect common business and accounting practice. Instructional Practitioners must sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience. IP status is granted to newly hired faculty members who join the faculty with significant and substantive professional experience. Two of our faculty who are IP are CPAs and one is a CGMA. Our other IP faculty, Pat O'Sullivan has prior banking experience, serves on the board of directors of several non-profits, and just finished up a term on the Kansas State Board of Accountancy.

The School maintains and deploys faculty who demonstrate academic and professional engagement. Our Faculty is actively engaged with various research initiatives. The School encourages and supports activities that enhance a faculty member's research agenda and an understanding of issues facing the profession. This includes financial support for paper presentations and attendance at professionally-sponsored conferences such as the AAA, AACSB, and other professional associations. Our faculty have significant interaction with professionals recruiting on campus (most firms have lunches or meetings with faculty). The faculty also interacts with accounting professionals through speakers in their classes and interaction in various professional meetings and organizations.

Table A9-1: Faculty Sufficiency and Qualifications Summary for the Most Recently Completed Normal Academic Year (Regarding Standards A4 and A9)

(Note: The normal academic year represented here is the fall and spring semesters of the 2016-2017 academic year.)

| Faculty Portfolio   |                                       |                             | Faculty Sufficiency                               |  | Percent of Time Devoted to Mission for Each Faculty Qualification Group 5 |                           |                          |                               |                                   | Addendum Columns |   |                     |                            |                    |                      |                            |
|---|---------------------------------------|-----------------------------|---|--|---|---------------------------|--------------------------|-------------------------------|-----------------------------------|------------------|---|---------------------|----------------------------|--------------------|----------------------|----------------------------|
| Faculty Member's Last Name (List individually in sections reflecting the unit's organizational structure) | Date of First Appointment to the Unit | Highest Degree, Year Earned | Participating Faculty Teaching Productivity (P) 2 | Supporting Faculty Teaching Productivity (S) 2 | Normal Professional Responsibilities 3                                    | Scholarly Academic (SA) 4 | Practice Academic (PA) 4 | Scholarly Practitioner (SP) 4 | Instructional Practitioner (IP) 4 | Other (O) 4      | Brief Description of Basis for Qualification (enter brief quantitative and/or qualitative information corresponding to the accounting academic unit's criteria for each category) | 2016 Classification | Participating / Supporting | Fall 2016 Sections | Spring 2017 Sections | Total Student Credit Hours |

**Tenure Track (Tenured):**

|          |      |          |     |  |                      |      |  |  |  |  |  |    |   |     |     |     |
|----------|------|----------|-----|--|----------------------|------|--|--|--|--|--|----|---|-----|-----|-----|
| Bryant   | 1993 | PhD 1994 | 309 |  | UT MT<br>SER RES     | 100% |  |  |  |  |  | SA | P | 108 | 201 | 309 |
| Harrison | 1999 | PhD 1982 | 786 |  | UT SER<br>RES<br>ADM | 100% |  |  |  |  |  | SA | P | 469 | 317 | 786 |
| Quirin   | 2000 | PhD 1998 | 939 |  | UT MT<br>RES SER     | 100% |  |  |  |  |  | SA | P | 489 | 450 | 939 |
| Rai      | 2007 | PhD 1996 | 357 |  | UT RES<br>SER        | 100% |  |  |  |  |  | SA | P | 186 | 171 | 357 |



**Tenure Track (Non-tenured):**

|        |      |          |     |               |      |    |   |     |     |     |
|--------|------|----------|-----|---------------|------|----|---|-----|-----|-----|
| Imhof  | 2011 | PhD 2011 | 576 | UT RES<br>SER | 100% | SA | P | 306 | 270 | 576 |
| Porter | 2015 | PhD 2015 | 321 | UT RES<br>SER | 100% | SA | P | 156 | 165 | 321 |

**Clinical:**

|        |      |          |     |                  |      |    |   |     |     |     |
|--------|------|----------|-----|------------------|------|----|---|-----|-----|-----|
| Reding | 2008 | PhD 1988 | 426 | UT MT<br>RES SER | 100% | SA | P | 249 | 177 | 426 |
|--------|------|----------|-----|------------------|------|----|---|-----|-----|-----|

**Full-time Non-regular:**

|            |      |              |     |                        |      |    |   |     |     |     |
|------------|------|--------------|-----|------------------------|------|----|---|-----|-----|-----|
| Flores     | 1998 | MA 1982      | 861 | UT MT<br>ADM<br>SER ED | 100% | IP | S | 366 | 495 | 861 |
| O'Sullivan | 2009 | MBA 1975     | 804 | UT ADM                 | 100% | IP | S | 498 | 306 | 804 |
| Zellers    | 2005 | MACC<br>1997 | 909 | UT MT<br>SER           | 100% | IP | S | 456 | 453 | 909 |

**Part Time:**

|         |  |         |     |       |     |    |   |     |   |     |
|---------|--|---------|-----|-------|-----|----|---|-----|---|-----|
| Goodwin |  | JD 1998 | 147 | UT MT | 25% | PA | S | 147 | 0 | 147 |
|---------|--|---------|-----|-------|-----|----|---|-----|---|-----|

Faculty Sufficiency Indicator<sup>1</sup>:

1. Coverage by participating faculty

Faculty Qualifications Indicators<sup>1</sup>:

1. Coverage by scholarly academic faculty

2. Coverage by academics (SA and PA) or scholarly practitioners (SP)

3. Academic (SA or PA) or practitioner (SP or IP) coverage

Table A9-2 (Panel A)

**Deployment of Participating and Supporting Faculty by Qualification Status  
In Support of Degree Programs  
For the most recently completed academic year (fall 2016 and spring 2017)**

|  | Percent of Teaching (by student credit hours) |                            |                                 |                                |            |
|--|---|----------------------------|---------------------------------|--------------------------------|------------|
|  | Scholarly<br>Academic<br>SA                   | Practice<br>Academic<br>PA | Scholarly<br>Practitioner<br>SP | Teaching<br>Practitioner<br>IP | Other<br>O |
| <b>BBA Accounting<sup>1</sup></b>                  | 51.9%   | 4.5%                       |                                 | 43.6%                          |            |
| <b>MBA<sup>2</sup></b>                             |   |                            |                                 | 100%                           |            |
| <b>Master in Accounting<sup>3</sup></b>            | 72.3%   |                            |                                 | 27.7%                          |            |
| <b>Other (Service Courses for BBA)<sup>4</sup></b> | 62.4%   |                            |                                 | 37.6%                          |            |

1See Table A9-2 Panel B section 1 for details

2See Table A9-2 Panel B section 2 for details

3See Table A9-2 Panel B section 3 for details

4See Table A9-2 Panel B section 4 for details

**Table 9-2 (Panel B)**  
**INSTRUCTORS BY PROGRAM AND BY COURSE (2016 – 2017 academic year)**  
**Amounts are student credit hours taught in the 2016-2017 academic year**

1: Courses in the Bachelor of Business Administration program in accounting include:

|                                   |            |                                   |     |      |
|-----------------------------------|------------|-----------------------------------|-----|------|
| Financial Acct & Reporting Assets | ACCT310    | Imhof (SA) 576                    | 576 |      |
| Acct Decision Making & control    | ACCT320    | O'Sullivan (IP) 414               | 414 |      |
| Financial ACCT & Report: Equities | ACCT410    | Rai (SA) 357                      | 357 |      |
| Intro Federal Income Tax          | ACCT430    | Bryant (SA) 63, Zellers (IP) 222  | 285 |      |
| Accounting Information systems    | ACCT560    | Reding (SA) 375                   | 375 |      |
| Fin Accounting: Entities & Issues | ACCT610*** | Flores (IP) 291                   | 291 |      |
| Acct Strategic Support & Eval     | ACCT620*** | Flores (IP) 270                   | 270 |      |
| Taxation of Business Entities     | ACCT630*** | Bryant (SA) 225, Goodwin (PA) 147 | 372 |      |
| Principles of Auditing            | ACCT640*** | Porter (SA) 321                   | 321 |      |
| Subtotal BBA                      |            |                                   |     | 3261 |

2. Courses in the MBA program:

|                                |         |                  |      |     |
|--------------------------------|---------|------------------|------|-----|
| Managerial Accounting          | ACCT801 | Zellers (IP) 243 | 243  |     |
| Financial Acct for Executives  | EMBA806 | Flores (IP) 3.75 | 37.5 |     |
| Managerial Acct for Executives | EMBA808 | Flores (IP) 37.5 | 37.5 |     |
| Subtotal MBA                   |         |                  |      | 318 |

3: Courses in the Master of Accounting program include:

|                                |         |                |    |     |
|--------------------------------|---------|----------------|----|-----|
| Fin Acct Contemp Issue         | ACCT815 | Quirin (SA) 30 | 30 |     |
| Management Control Systems     | ACCT825 | Flores (IP) 39 | 39 |     |
| Tax Research & Selected Topics | ACCT835 | Bryant (SA) 21 | 21 |     |
| Advanced Auditing              | ACCT840 | Reding (SA) 27 | 27 |     |
| Adv Acct Info Systems          | ACCT860 | Reding (SA) 24 | 24 |     |
| Subtotal Master of Accounting  |         |                |    | 141 |

4: Services courses for Bachelor of Business Administration:

|                       |                     |  |                           |      |
|-----------------------|---------------------|--|---------------------------|------|
| Financial Accounting  | ACCT210*            | Flores (IP) 186, Quirin (SA) 909       | 1095                      |      |
| Financial Accounting  | ACCT210 (On-line)** | Zellers (IP) 321                       | 321                       |      |
| Managerial Accounting | ACCT220*            | Harrison (SA) 744, O'Sullivan (IP) 390 | 1134                      |      |
| Managerial Accounting | ACCT220 (On-line)** | Zellers (IP) 123                       | 123                       |      |
| Internship/Coop       | MGMT481             | Harrison (SA) 42                       | 42                        |      |
|                       |                     |  | Subtotal: Service Courses | 2715 |

Total Student Credit Hours (fall 2016 and spring 2017 semesters)

6435

- \* ACCT210 and ACCT220 in class is for all majors
- \*\* ACCT210 and ACCT220 on-line is mainly for the online General Business Administration degree
- \*\*\*ACCT610, ACCT620, ACCT630 and ACCT640 are also classes in the MACC program

Table A9-2 (Panel C)  
 PARTICIPATING (P) VERSUS SUPPORTING (S) FACULTY and CLASSIFICATION AS  
 SCHOLARLY ACADEMIC (SA), INSTRUCTIONAL PRACTITIONER (IP),  
 OR OTHER (O)

Amounts are student credit hours taught in the 2016-2017 academic year

| <b>Tenure Track (Tenured):</b>     |  |    | <b>Participating</b> | <b>Supporting</b> |
|------------------------------------|--|----|----------------------|-------------------|
| Bryant                             |  | SA | 309                  |                   |
| Harrison                           |  | SA | 786                  |                   |
| Quirin                             |  | SA | 939                  |                   |
| Rai                                |  | SA | 357                  |                   |
|                                    |  |    |                      |                   |
| <b>Tenure Track (Non-tenured):</b> |  |    |                      |                   |
| Imhof                              |  | SA | 576                  |                   |
| Porter                             |  | SA | 321                  |                   |
|                                    |  |    |                      |                   |
| <b>Clinical:</b>                   |  |    |                      |                   |
| Reding                             |  | SA | 426                  |                   |
|                                    |  |    |                      |                   |
| <b>Full-time Non-regular:</b>      |  |    |                      |                   |
| Flores                             |  | IP | 861                  |                   |
| O'Sullivan                         |  | IP | 804                  |                   |
| Zellers                            |  | IP | 909                  |                   |
|                                    |  |    |                      |                   |
| <b>Part Time:</b>                  |  |    |                      |                   |
| Goodwin                            |  | PA |                      | 147               |

**Appendix A**  
**Accounting Journal Quality List**

| <b>Journal</b>                                 | <b>BSOB Quality Measure</b> |
|--|-----------------------------|
| Accounting, Organizations, and Society         | Elite                       |
| Contemporary Accounting Research               | Elite                       |
| Journal of Accounting and Economics            | Elite                       |
| Journal of Accounting Research                 | Elite                       |
| Review of Accounting Studies                   | Elite                       |
| The Accounting Review                          | Elite                       |
|  |                             |
| Abacus   | High Quality                |
| Accounting and Finance                         | High Quality                |
| Accounting Horizons                            | High Quality                |
| Auditing: A Journal of Practice and Theory     | High Quality                |
| Behavioral Research in Accounting              | High Quality                |
| British Accounting Review                      | High Quality                |
| European Accounting Review                     | High Quality                |
| Journal of Accounting and Public Policy        | High Quality                |
| Journal of Accounting, Auditing, and Finance   | High Quality                |
| Journal of Business Finance and Accounting     | High Quality                |
| Journal of Financial Reporting                 | High Quality                |
| Journal of Information Systems                 | High Quality                |
| Journal of Management Accounting Research      | High Quality                |
| Journal of the American Taxation Association   | High Quality                |
| Management Accounting Research                 | High Quality                |
| Review of Quantitative Finance and Accounting  | High Quality                |
| Journal of Accounting Literature               | High Quality                |
|  |                             |
| Accounting and Business Research               | Quality                     |
| Accounting and the Public Interest             | Quality                     |
| Accounting Education                           | Quality                     |
| Accounting Education: An International Journal | Quality                     |
| Accounting Educator's Journal                  | Quality                     |
| Accounting Enquiries                           | Quality                     |
| Accounting Forum                               | Quality                     |
| Accounting Historians Journal                  | Quality                     |
| Accounting History                             | Quality                     |
| Accounting Research Journal                    | Quality                     |

|  |         |
|--|---------|
| Accounting, Auditing & Accountability Journal                | Quality |
| Advances in Accounting                                       | Quality |
| Advances in Accounting Behavioral Research                   | Quality |
| Advances in Accounting Information Systems                   | Quality |
| Advances in International Accounting                         | Quality |
| Advances in Management Accounting                            | Quality |
| Advances in Taxation   | Quality |
| Asia-Pacific Journal of Accounting and Economics             | Quality |
| Australian Accounting Review                                 | Quality |
| CPA Journal  | Quality |
| Critical Perspectives in Accounting                          | Quality |
| Current Issues in Auditing                                   | Quality |
| Financial Accountability and Management                      | Quality |
| Foundations and Trends in Accounting                         | Quality |
| Internal Auditor   | Quality |
| International Journal of Accounting Information Systems      | Quality |
| International Journal of Auditing                            | Quality |
| Issues in Accounting Education                               | Quality |
| Journal of Accountancy                                       | Quality |
| Journal of Accounting Education                              | Quality |
| Journal of Contemporary Accounting and Economics             | Quality |
| Journal of Cost Analysis                                     | Quality |
| Journal of Cost Management                                   | Quality |
| Journal of Emerging Technologies in Accounting               | Quality |
| Journal of Forensic Accounting Research                      | Quality |
| Journal of Governmental & Nonprofit Accounting               | Quality |
| Journal of International Accounting Research                 | Quality |
| Journal of International Accounting, Auditing, & Taxation    | Quality |
| Journal of International Financial Management and Accounting | Quality |
| Journal of Legal Tax Research                                | Quality |
| Journal of Taxation  | Quality |
| Research on Accounting Ethics                                | Quality |
| Research In Accounting Regulation                            | Quality |
| Strategic Finance  | Quality |
| Tax Advisor  | Quality |
| Taxes  | Quality |
| The ATA Journal of Legal Tax Research                        | Quality |

**Appendix B**  
**Journal Publications of Accounting Faculty by Year 2012-2017**

**Peer Reviewed Journals**

**2012 (3):**

**Bryant, J. J.** (2012). Dealing With the IRS After a Taxpayer's Situation Sours: Recent Developments. *Journal of Taxation of Investments*.

DeZoort, F. T., **Harrison, P. D.**, & Schnee, E. J. (2012). Tax Professionals' Responsibility for Fraud Detection: The Effects of Engagement Type and Audit Status. *Accounting Horizons*, 26 (2), 289-306.

O'Bryan, D. & **Quirin, J. J.** (2012). The Obvious Fraud: A Short Case Study to Promote Appropriate Investigation and Interviewing Techniques. *Journal of Forensic Accounting*, 4 (2).

**2013 (5):**

**Bryant, J. J.** (2013). New Option Regulations Add Clarity and Complexity for Partnerships. *Practical Tax Strategies*.

**Bryant, J. J.** (2013). Recovering Taxes Paid When Income is Forfeited: An Analysis of Section 1341. *Journal of Taxation of Investments*.

**Rai, A.** (2013). Measurement of efficiencies in airlines industry using data envelopment analysis. *Investment Management and Financial Innovations*, 10 (1), 38-45.

**Reding, K. F.** & O'Bryan, D. (2013). 10 Best Practices for Business Student Internships. *Strategic Finance*.

**Reding, K. F.** (2013). A Solid Understanding of Risk. *Internal Auditor*.

**2014 (3):**

**Imhof, M.** & Seavey, S. (2014). Corporate Risk Taking, Firm Value and High Levels of Managerial Earnings Forecasts. *Advances in Accounting*, 30 (2), 327-337.

**Imhof, M.** (2014). Timely Loss Recognition, Agency Costs and the Cash Flow Sensitivity of firm Investment. *Academy of Accounting and Financial Studies Journal*, 18 (3), 45-62.

**Quirin, J. J.** & O'Bryan, D. (2014). The Mobile Home Monster: A Forensic Case in the Use of Public Records to Locate Assets. *Issues in Accounting Education*, 29 (2), 371-378.

**2015 (4):**

**Bryant, J. J.** (2015). New Basis Rules Complicate Accounting for Investments in Partnerships. *Journal of Taxation of Investments*.



**Imhof, M.** (2015). Firm Location and Financial Reporting Quality. *Academy of Accounting and Financial Studies Journal*, 19 (1).

**Rai, A. & Tartaroglu, S.** (2015). Relative option volume and market reaction to earnings surprises. *Journal of Accounting Auditing and Finance*, 30 (4), 431-460.

**Rai, A., Nainar, K., & Tartaroglu, S.** (2014). Market Reactions to Wells Notice: An Empirical Analysis. *International Journal of Disclosure and Governance*, 11, 177-193.

**2016 (3):**

**Bryant, J. J.** (2016). A New Law Changes the Way the IRS Will Handle Partnership Audits. *Journal of Taxation of Investments*.

DeZoort, F. T., & **Harrison, P. D.**, (2016). Understanding Auditor Responsibility for Fraud Detection Within Organizations. *Journal of Business Ethics*.

**Quirin, J. J. & OBryan, D.** (2016). The Marriage of Sharon and Henry Sawbones: A Forensic Case Illustrating the Use of a Tax Return in a Litigation Advisory Services Context. *Issues in Accounting Education*, 31 (3), 347-354.

**2017 (1):**

**Reding, K. F.** (2017). Improving Critical Thinking through Data Analysis. *Strategic Finance*.

## **APPENDIX C**

### **Intellectual Contributions of Accounting Faculty by Member 2012-2017**

(For each faculty member, the following subcategories are possible: “peer reviewed journal publications,” “non-peer reviewed journal publications,” “peer reviewed paper presentations,” “books,” and “textbooks”.)

#### **Jeffrey Bryant**

##### *Refereed Articles (5)*

Bryant, J. J. (2016). A New Law Changes the Way the IRS Will Handle Partnership Audits. *Journal of Taxation of Investments*.

Bryant, J. J. (2015). New Basis Rules Complicate Accounting for Investments in Partnerships. *Journal of Taxation of Investments*.

Bryant, J. J. (2013). New Option Regulations Add Clarity and Complexity for Partnerships. *Practical Tax Strategies*.

Bryant, J. J. (2013). Recovering Taxes Paid When Income is Forfeited: An Analysis of Section 1341. *Journal of Taxation of Investments*.

Bryant, J. J. (2012). Dealing With the IRS After a Taxpayer's Situation Sours: Recent Developments. *Journal of Taxation of Investments*.

#### **Paul Harrison**

##### *Refereed Articles (2)*

DeZoort, F. T., & Harrison, P. D. (2016). Understanding Auditor Responsibility for Fraud Detection Within Organizations. *Journal of Business Ethics*.

DeZoort, F. T., Harrison, P. D., & Schnee, E. J. (2012). Tax Professionals' Responsibility for Fraud Detection: The Effects of Engagement Type and Audit Status. *Accounting Horizons*, 26 (2), 289-306.

#### **Michael Imhof**

##### *Refereed Articles (3)*

Imhof, M. (2015). Firm Location and Financial Reporting Quality. *Academy of Accounting and Financial Studies Journal*, 19 (1).

Imhof, M. & Seavey, S. (2014). Corporate Risk Taking, Firm Value and High Levels of Managerial Earnings Forecasts. *Advances in Accounting*, 30 (2), 327-337.

Imhof, M. (2014). Timely Loss Recognition, Agency Costs and the Cash Flow Sensitivity of firm Investment. *Academy of Accounting and Financial Studies Journal*, 18 (3), 45-62.

##### *Presentation of Refereed Papers International (3)*

Imhof, M., Seavey, S., & Watanabe, O. (2016, June). *Proprietary Costs of Competition and Financial Reporting Comparability*. Journal of Accounting, Auditing & Finance, Calgary, Canada-Alberta.

Seavey, S., Imhof, M., & Westfall, T. (2015). *Audit Firms as Networks of Offices*. European Accounting Association Annual Meeting, Glasgow, Scotland.

Imhof, M., Seavey, S., & Smith, D. (2013, August). *Comparability and Cost of Capital*. European Accounting Association, Paris, France.

*Presentation of Refereed Papers National (6)*

Tartaroglu, S. & Imhof, M. (2016). *Insider Trading and Response to Earnings Announcements: The Impact of Accelerated Disclosure Requirements*. AAA Annual Meeting, New York, New York.

Seavey, S., Imhof, M., & Westfall, T. (2015). *Audit Firms as Networks of Offices*. University of Illinois Audit Research Symposium, Urbana-Champaign, Illinois.

Tartaroglu, S. & Imhof, M. (2015). *Insider Trading and Response to Earnings Announcements: The Impact of Accelerated Disclosure Requirements*. Eastern Finance Association Annual Meeting, New Orleans, Louisiana.

Imhof, M., Seavey, S., & Westfall, T. (2014, August). *The Audit Firm as a Network of Offices*. AAA Annual Meeting, Atlanta, Georgia.

Imhof, M., Seavey, S., & Smith, D. (2013, August). *Comparability and Cost of Capital*. AAA Annual Meeting, Anaheim, California.

Imhof, M. & Seavey, S. (2012). *Agency Benefits of Managerial Earnings Guidance*. AAA Annual Meeting, Washington D.C., United States of America.

*Papers Under Review (3)*

Seavey, S., Imhof, M., & Watanabe, O. (2017). "Proprietary Costs of Competition and Financial Reporting Comparability," 2nd revise and resubmit to *Journal Of Accounting Auditing And Finance*.

Imhof, M. & Seavey, S. (2017). "How Investors Value Cash and Cash Flows when Managers Commit to Providing Earnings Guidance," 1st revise and resubmit to *Advances In Accounting*.

Imhof, M., Omer, T., & Seavey, S. (2017). "Voluntary Disclosure Commitment and Firm Investment," Initial submission to *Review Of Quantitative Finance And Accounting*.

## **Christine Porter**

*Presentation of Refereed Papers National (4)*

Porter, C. (2016). *The Audit Market for Banks and Auditor Switching Around the Financial Crisis*. American Accounting Association Audit Section Midyear, Phoenix, Arizona.

Porter, C. (2016). *The Audit Market for Banks and Auditor Switching Around the Financial Crisis*. AAA Annual Meeting, New York, New York.

Porter, C. & Sherwood, M. (2016). *The Differing Routes to Increased Board Independence and the Effect on Financial Reporting Quality*. AAA Annual Meeting, New York, New York.

Porter, C., Masli, A., & Scholz, S. (2014). *The Financial Crisis and Bank Failures: Did Auditors Give Adequate Warning?* American Accounting Association Audit Section Midyear, San Antonio, Texas.

*Papers Under Review (1)*

Masli, A., Porter, C., & Scholz, S. (2017). "The Financial Crisis and Bank Failures: Did Auditors Give Adequate Warning?," 2nd revise and resubmit to *Auditing: A Journal Of Practice And Theory*.

## Jeffrey Quirin

*Refereed Articles (3)*

Quirin, J. J. & O'Bryan, D. (2016). The Marriage of Sharon and Henry Sawbones: A Forensic Case Illustrating the Use of a Tax Return in a Litigation Advisory Services Context. *Issues in Accounting Education*, 31 (3), 347-354.

Quirin, J. J. & O'Bryan, D. (2014). The Mobile Home Monster: A Forensic Case in the Use of Public Records to Locate Assets. *Issues in Accounting Education*, 29 (2), 371-378.

O'Bryan, D. & Quirin, J. J. (2012). The Obvious Fraud: A Short Case Study to Promote Appropriate Investigation and Interviewing Techniques. *Journal of Forensic Accounting*, 4 (2).

*Refereed Proceedings Full Paper (1)*

Quirin, J. J. & O'Bryan, D. (2016). Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case. *AAA Annual Meeting*.  
Abstract Only

*Refereed Proceedings Abstract (7)*

Quirin, J. J. & O'Bryan, D. (2015). A Tax Return is Worth More Than a Thousand Words: The Case of the Interview with the IRS-CI. *AAA Forensic and Investigative Accounting Section Meeting*.

Quirin, J. J. & O'Bryan, D. (2015). Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case. *AAA Forensic and Investigative Accounting Section Meeting*.

Quirin, J. J. & O'Bryan, D. (2014). The Obvious Fraud Revisited: The Admission-Seeking Interview. *AAA Forensic and Investigative Accounting Section Meeting*.

Quirin, J. J. & O'Bryan, D. (2014). The Obvious Fraud Revisited: The Admission-Seeking Interview. *AAA Annual Meeting*.

O'Bryan, D. & Quirin, J. J. (2013). A Tax Return is Worth More Than a Thousand Words: The Case of the Interview with the IRS-CI. *AAA Annual Meeting*.

Quirin, J. J. & O'Bryan, D. (2012). The Marriage of Sharon and Henry Sawbones: A Problem-Based Learning Case in Forensic Accounting. *AAA Annual Meeting*.

Quirin, J. J. & O'Bryan, D. (2012). The Marriage of Sharon and Henry Sawbones: A Problem-Based Learning Case in Forensic Accounting. *AAA Forensic and Investigative Accounting Section Meeting*.

#### *Cases (1)*

O'Bryan, D. & Quirin, J. J. (2013). The Obvious Fraud. *Case Studies in Forensic Accounting and Fraud Auditing*. CCH.

## **Atul Rai**

#### *Refereed Articles (3)*

Rai, A. & Tartaroglu, S. (2015). Relative option volume and market reaction to earnings surprises. *Journal of Accounting Auditing and Finance*, 30 (4), 431-460.

Rai, A., Nainar, K., & Tartaroglu, S. (2014). Market Reactions to Wells Notice: An Empirical Analysis. *International Journal of Disclosure and Governance*, 11, 177-193.

Rai, A. (2013). Measurement of efficiencies in airlines industry using data envelopment analysis. *Investment Management and Financial Innovations*, 10 (1), 38-45.

#### *Refereed Proceedings Full Paper (10)*

Kerstein, J. & Rai, A. (2016). The impact of Pre-Sox Initiatives by the SEC against earnings management. *European Accounting Association Annual Meeting*.

Kerstein, J. & Rai, A. (2016). The impact of Pre-Sox Initiatives by the SEC against earnings management. *AAA Annual Meeting*.

Kerstein, J. & Rai, A. (2016). The impact of Pre-Sox Initiatives by the SEC against earnings management. *26th Audit and Assurance Conference, British Accounting and Finance Association, University of Oxford, UK*.

Ayers, F., Cobabe, M., & Rai, A. (2015). Differences in conservatism between trade receivables and consumer receivables. *Midyear Financial Accounting and Reporting Section Meeting, American Accounting Association*.

Ayers, F., Cobabe, M., & Rai, A. (2015). Differences in conservatism between trade receivables and consumer receivables. *AAA Annual Meeting*.

Rai, A. & Tartaroglu, S. (2014). Relative option volume and earnings surprise. *Financial Management Association*.

Rai, A. & Tartaroglu, S. (2014). Relative option volume and earnings surprise. *Canadian AAA Conference*.

Rai, A. & Tartaroglu, S. (2014). Relative option volume and earnings surprise. *AAA Annual Meeting*.

Rai, A. & Kerstein, J. (2013). Do firms alter evolution of fourth quarter earnings? *Canadian AAA Conference*.

Rai, A. & Kerstein, J. (2013). An examination of whether firms alter the evolution of fourth quarter earnings. *AAA Annual Meeting*.

*Presentation of Refereed Papers International (11)*

Kerstein, J. & Rai, A. (2016). *The impact of Pre-SOX Initiatives by the SEC against earnings management*. European Accounting Association Annual Meeting, Maastricht, Netherlands.

Kerstein, J. & Rai, A. (2016). *The impact of Pre-SOX Initiatives by the SEC against earnings management*. 26th Audit and Assurance Conference, British Accounting and Finance Association, University of Oxford, UK, Oxford, United Kingdom.

Kerstein, J. & Rai, A. (2016). *The impact of Pre-SOX Initiatives by the SEC against earnings management*. AAA Annual Meeting, New York, New York.

Ayers, F., Cobabe, M., & Rai, A. (2015). *Differences in conservatism between trade receivables and consumer receivables*. AAA Annual Meeting, Chicago, Illinois.

Ayers, F., Cobabe, M., & Rai, A. (2015). *Differences in conservatism between trade receivables and consumer receivables*. Midyear Financial Accounting and Reporting Section Meeting, American Accounting Association, Nashville, Tennessee.

Rai, A. & Tartaroglu, S. (2014, August). *Relative option volume and earnings surprise*. Financial Management Association, Nashville, Tennessee.

Rai, A. & Tartaroglu, S. (2014, August). *Relative option volume and earnings surprise*. AAA Annual Meeting, Atlanta, Georgia.

Rai, A. & Tartaroglu, S. (2014, May). *Relative option volume and earnings surprise*. Canadian AAA Conference, Edmonton, Canada.

Rai, A. & Kerstein, J. (2013). *Do firms alter evolution of fourth quarter earnings?* Canadian AAA Conference, Montreal, Canada-Quebec.

Rai, A. & Kerstein, J. (2013). *An examination of whether firms alter the evolution of fourth quarter earnings*. AAA Annual Meeting, Anaheim, CA, United States of America.

*Presentation of Refereed Papers Regional (1)*

Rai, A. & Kerstein, J. (2013). *An examination of whether firms alter the evolution of fourth quarter earnings*. Midwest AAA Meeting, Chicago, Illinois.

*Presentation of Non-Refereed Papers International (5)*

DaDalt, P. J., Fogel-Yarri, H., & Ronen, J. (2014). *A misspecification in the Jones Model*. Canadian AAA Conference, Edmondton, Canada-Alberta.

Yong, S., Ke, Y., & Eugster, F. (2014). *Voluntary Disclosures*. Canadian AAA Conference, Edmondton, Canada-Alberta.

Rai, A. & Tartaroglu, S. (2014, October). *Relative option volume and earnings surprise*. Doctoral Seminar at Indian Institute of Management, Bengaluru, Bengaluru, India.

Rai, A. & Tartaroglu, S. (2014, October). *Relative option volume and earnings surprise*. Doctoral Seminar at Indian Institute of Management, Kolkata, Kolkata, India.

Karen, J., Kosi, U., & Valentinic, A. (2013). *Does financial statement audit reduce the cost of debt of private firms*. AAA Annual Meeting, Anaheim, California.

## **Kurt Reding**

*Refereed Articles (3)*

Reding, K. F. (2017). Improving Critical Thinking through Data Analysis. *Strategic Finance*.

Reding, K. F. & O'Bryan, D. (2013). 10 Best Practices for Business Student Internships. *Strategic Finance*.

Reding, K. F. (2013). A Solid Understanding of Risk. *Internal Auditor*.

*Book (2)*

Sobel, P. J. & Reding, K. F. (2013). *Enterprise Risk Management: Achieving and Sustaining Success* The Institute of Internal Auditors Research Foundation.

Reding, K. F., Sobel, P. J., Anderson, U. L., Head, M. J., Ramamoorti, S., Mark Salamasick  
Cris Riddle (2009). *Internal Auditing: Assurance & Consulting Services, Second Edition*. Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation.

**APPENDIX D**  
**BBA in Accounting**

**Learning Goal #1**  
**Descriptions and Evaluation Rubrics**



**LEARNING GOAL – FINANCIAL ACCOUNTING: ASSETS**  
**ACCOUNTING 310**

**Overall Goal**

*Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed via course examinations.*

- Objective 1: Students will understand financial accounting standards and information pertaining to the accounting cycle and financial statements.
- Objective 2: Students will understand financial accounting standards and information pertaining to current assets.
- Objective 3: Students will understand financial accounting standards and information pertaining to long-term assets.
- Objective 4: Students will understand financial accounting standards and information pertaining to revenue recognition and investments.

**EVALUATION RUBRIC**  
**ACCOUNTING 310**

| Objective                                    | Unacceptable<br>Outcome  | Acceptable<br>Outcome    | Exemplary<br>Outcome   |
|--|--------------------------|--------------------------|------------------------|
| Accounting Cycle and<br>Financial Statements | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Current Assets                               | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Long-term Assets                             | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Revenue Recognition<br>and Investments       | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |

**LEARNING GOAL – ACCOUNTING FOR DECISION MAKING AND CONTROL**

**ACCOUNTING 320**

**Overall Goal**

*Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed via course examinations.*

- Objective 1: To understand basic managerial accounting concepts.
- Objective 2: To understand how managerial accounting information can enhance the decision-making process.
- Objective 3: To understand the uses and limitation of the concept of quality in managerial accounting.
- Objective 4: To understand how to conduct Cost-Volume Profit Analysis and forecasting.
- Objective 5: To understand the concept and uses of the Balanced Scorecard.

**EVALUATION RUBRIC**

**ACCOUNTING 320**

| Objective          | Unacceptable Outcome  | Acceptable Outcome    | Exemplary Outcome   |
|--------------------|-----------------------|-----------------------|---------------------|
| Cost Terminology   | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Decision-Making    | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Costs of Quality   | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| CVP & Forecasting  | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| OLS Regression     | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Balanced Scorecard | 0-1 correct responses | 2-3 correct responses | 4 correct responses |

**LEARNING GOAL – FINANCIAL ACCOUNTING: EQUITIES**

**ACCOUNTING 410**

**Overall Goal**

*Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed via course examinations.*

- Objective 1: Students will understand financial accounting standards and information pertaining to liabilities and stockholders’ equity.
- Objective 2: Students will understand financial accounting standards and information pertaining to advanced balance sheet topics such as deferred taxes, pensions, and leases.
- Objective 3: Students will understand financial accounting standards and information pertaining to the statement of cash flows.
- Objective 4: Students will understand financial accounting standards and information pertaining to the income statement including earnings per share computations.

**EVALUATION RUBRIC**

**ACCOUNTING 410**

| Objective                               | Unacceptable Outcome  | Acceptable Outcome    | Exemplary Outcome   |
|---|-----------------------|-----------------------|---------------------|
| Liabilities and Stockholders’ Equity    | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Advanced Balance Sheet Topics           | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Statement of Cash Flows                 | 0-1 correct responses | 2-3 correct responses | 4 correct responses |
| Income Statement and Earnings Per Share | 0-1 correct responses | 2-3 correct responses | 4 correct responses |

## LEARNING GOAL – TAX THEORY AND PRACTICE

### ACCOUNTING 430

#### Overall Goal

*Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed via course examinations.*

- Objective 1: Students will understand individual taxable income and tax liability determination, with an ability to identify tax rates, gross income, adjusted gross income, and deductions for and from AGI.
- Objective 2: Students will possess the ability to calculate and characterize gains and losses from property transactions.
- Objective 3: Students will understand compliance requirements associated with individual taxpayers.

#### EVALUATION RUBRIC

##### ACCOUNTING 430

| Objective                        | Unacceptable Outcome     | Acceptable Outcome       | Exemplary Outcome      |
|----------------------------------|--------------------------|--------------------------|------------------------|
| Taxable Income,<br>Tax Liability | 0–1 correct<br>responses | 2–3 correct<br>responses | 4 correct<br>responses |
| Property Transactions            | 0–1 correct<br>responses | 2–3 correct<br>responses | 4 correct<br>responses |
| Compliance                       | 0–1 correct<br>responses | 2–3 correct<br>responses | 4 correct<br>responses |

**LEARNING GOAL - ACCOUNTING INFORMATION SYSTEMS  
ACCOUNTING 560**

**Overall Goal**

*Students will understand fundamental accounting information system (AIS) and information technology (IT) concepts. Assessed via examinations and case assignments.*

- Objective 1: Students will understand fundamental AIS and IT concepts and generic business processes.
- Objective 2: Students will understand basic business risks and controls, including IT and fraud risks and controls.
- Objective 3: Students will be familiar with database management systems.
- Objective 4: Students will competently apply relevant software.

**EVALUATION RUBRIC  
ACCOUNTING 560**

| Objective                       | Unacceptable<br>Outcome | Acceptable<br>Outcome | Exemplary<br>Outcome |
|---------------------------------|-------------------------|-----------------------|----------------------|
| AIS, IT, and Business Processes | < 7 correct responses   | 7-9 correct responses | 10 correct responses |
| Business Risks and Controls     | < 7 correct responses   | 7-9 correct responses | 10 correct responses |
| Database Management Systems     | < 4 correct responses   | 4-5 correct responses | 6 correct responses  |
| Relevant Software               | < 80%                   | 80-94.9%              | ≥ 95%                |

**LEARNING GOAL – FINANCIAL ACCOUNTING:  
SPECIAL ENTITIES AND COMPLEX ISSUES  
ACCOUNTING 610**

**Overall Goal**

*Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed via course examinations.*

- Objective 1: Students will understand financial accounting standards and information pertaining to consolidated financial statements.
- Objective 2: Students will understand financial accounting standards and information pertaining to governmental and not-for-profit entities.
- Objective 3: Students will understand financial accounting standards and information pertaining to partnerships.
- Objective 4: Students will understand financial accounting standards and information pertaining to foreign currency and hedging activities.

**EVALUATION RUBRIC**

**ACCOUNTING 610**

| Objective                                   | Unacceptable<br>Outcome  | Acceptable<br>Outcome    | Exemplary<br>Outcome   |
|---|--------------------------|--------------------------|------------------------|
| Consolidated<br>Financial Statements        | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Governmental and<br>Not-for-Profit Entities | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Partnerships                                | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |
| Foreign Currency and<br>Hedging Activities  | 0-1 correct<br>responses | 2-3 correct<br>responses | 4 correct<br>responses |

**LEARNING GOAL – ACCOUNTING STRATEGIC SUPPORT**  
**ACCOUNTING 620**

**Overall Goal**

*Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed via course examinations.*

- Objective 1: To understand how cost accounting can be used to make better decisions.
- Objective 2: Learn how cost management methods and practices are used to help the firm succeed.
- Objective 3: Understand and apply appropriate cost management methods in each of the management functions - strategic management, planning and decision making, financial reporting, and management and operational control.

**EVALUATION RUBRIC**

**ACCOUNTING 620**

| Objective         | Unacceptable<br>Outcome | Acceptable<br>Outcome | Exemplary<br>Outcome  |
|-------------------|-------------------------|-----------------------|-----------------------|
| Transfer Pricing  | 0-1 correct responses   | 2-4 correct responses | 5-7 correct responses |
| Normal Costing    | 0-1 correct responses   | 2-0 correct responses | 5-7 correct responses |
| Variance Analysis | 0-1 correct responses   | 2-4 correct responses | 5-7 correct responses |

## LEARNING GOAL – TAXATION OF BUSINESS ENTITIES

### ACCOUNTING 630

#### Overall Goal

*Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed via course examinations.*

- Objective 1: Students will understand concepts unique to the determination of corporation taxable income, and the tax issues involved with distributions from C corporations.
- Objective 2: Students will understand the tax conduit theory of partnerships and S corporations, and tax issues involved with distributions from tax conduits.
- Objective 3: Students will understand the nature of primary authorities that constitute sources for tax law and have the ability to recognize and interpret Internal Revenue Code sections.

#### EVALUATION RUBRIC

##### ACCOUNTING 630

| Objective   | Unacceptable Outcome  | Acceptable Outcome    | Exemplary Outcome   |
|---|-----------------------|-----------------------|---------------------|
| Corporation Taxable Income, Corporate Distributions | 0–1 correct responses | 2–3 correct responses | 4 correct responses |
| Tax Conduit Theory, Conduit Distributions           | 0–1 correct responses | 2–3 correct responses | 4 correct responses |
| Tax Law Research                                    | 0–1 correct responses | 2–3 correct responses | 4 correct responses |



**LEARNING GOAL – PRINCIPLES OF AUDITING**  
**ACCOUNTING 640**

**Overall Goal**

*Students will understand basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed via course examinations.*

- Objective 1: Explain the key auditing concepts and how they drive the audit
- Objective 2: Develop professional judgment as it relates to materiality, risk assessment, the application of generally accepted auditing standards, and the determination of sufficient appropriate evidential matter
- Objective 3: Describe how to accumulate and interpret audit evidence
- Objective 4: Describe the process involved in completing the audit
- Objective 5: Describe the basic types of audit reports issued

**EVALUATION RUBRIC**  
**ACCOUNTING 640**

| <u>Objective</u>      | <u>Unacceptable Outcome</u> | <u>Acceptable Outcome</u> | <u>Exemplary Outcome</u> |
|-----------------------|-----------------------------|---------------------------|--------------------------|
| Key Auditing Concepts | 0–1 correct responses       | 2–3 correct responses     | 4 correct responses      |
| Professional Judgment | 0–1 correct responses       | 2–3 correct responses     | 4 correct responses      |
| Audit Evidence        | 0–1 correct responses       | 2–3 correct responses     | 4 correct responses      |
| Audit Process         | 0–1 correct responses       | 2–3 correct responses     | 4 correct responses      |
| Audit Reports         | 0–1 correct responses       | 2–3 correct responses     | 4 correct responses      |

**APPENDIX E**  
**BBA in Accounting**

**Oral Communication, Written Communication,  
Ethical Decision-Making, and Teamwork Assessment  
Rubrics**

## Oral Communication Rubric

| Trait  | Unacceptable   | Acceptable  | Exemplary  |
|--|--|---|--|
| <b>Organization</b>                          | No opening statement. Loses focus often. Conclusion missing.   | Has relevant opening statement giving outline of speech. Conclusion summarizes presentation's main points, and draws conclusions based upon these points. | Has a clear opening statement that catches audience's interest. Stays focused throughout. Conclusion is very well documented and persuasive. |
| <b>Preparation</b>                           | Content does not meet assignment requirements.   | Content fulfills assignment, is current and uses appropriate sources.   | Content and research goes beyond minimum for assignment.   |
| <b>Verbal Skills</b>                         | Often hard to understand what is being said. Voice is too soft or too loud. Pace is often too quick or too slow. | Can be easily understood - appropriate pace and volume.   | Excellent delivery. Modulates voice, projects enthusiasm, interest, confidence.  |
| <b>Nonverbal Skills</b>                      | Demonstrates one or more distracting mannerisms; may include bad posture and lack of eye contact.                | No distracting mannerisms. Good eye contact.  | Uses body language effectively to maintain audience's interest. Maintains eye contact continuously.  |
| <b>Use of Media</b>                          | Inappropriate use of media detracts from presentation. Slides poorly formatted; number inappropriate.            | Media adds value to presentation. Slide content and number are appropriate.   | Media used effortlessly to enhance presentation.   |
| <b>Audience Interaction (if appropriate)</b> | No or minimal interaction; not prepared for questions.   | Effective interaction; well prepared for predictable questions.   | Effortless interaction; thoroughly prepared for unexpected questions.  |

Note: Developed from rubric created by University of Scranton available through AACSB website.

## Written Communication Rubric

| Trait  | Unacceptable  | Acceptable  | Exemplary  |
|--|---|---|--|
| <b>Logic and Organization</b>                            | Does not develop ideas cogently; uneven and ineffective overall organization; unfocused introduction or conclusion. | Develops unified and coherent ideas within paragraphs with generally adequate transitions; clear overall organization relating most ideas together; good introduction and conclusion. | Develops ideas cogently, organizes them logically with paragraphs, and connects them with effective transitions. Clear and specific introduction and conclusion. |
| <b>Use of Language</b>                                   | Uses words that are unclear; sentence structures inadequate for clarity; errors are seriously distracting.          | Word forms are correct; sentence structure is effective. Presence of a few errors is not distracting.   | Employs words with fluency, develops concise standard English sentences, balancing a variety of sentence structures effectively.                                 |
| <b>Spelling and Grammar</b>                              | Writing contains frequent spelling and grammar errors which interfere with comprehension.                           | While there may be minor errors, the writing follows normal conventions of spelling and grammar throughout and has been carefully proofread.  | Writing is essentially error-free in terms of spelling and grammar.  |
| <b>Appropriate Writing Style for Specific Assignment</b> | The writing style is not appropriate for the specific assignment (too casual, too formal, etc.).                    | The writer has made good decisions about writing style so as to achieve the purpose of the specific assignment.   | The writer's decisions about writing style are fully appropriate for the specific assignment.  |

Note: Developed from rubric created by University of Scranton available through AACSB website.

## Ethical Decision-Making Rubric

| Trait   | Unacceptable  | Acceptable   | Exemplary   |
|---|---|--|---|
| <b>Identifies Dilemma</b>                     | Has a vague idea of what the dilemma is and is uncertain what must be decided.          | Identifies the dilemma, including pertinent facts, and ascertains what must be decided.                          | Describes the dilemma in detail having gathered pertinent facts. Ascertains exactly what must be decided.   |
| <b>Considers Stakeholders</b>                 | Is unsure as to who should be involved in the decision-making process.                  | Determines who should be involved in the decision-making process and accurately identifies all the stakeholders. | Determines who should be involved in the decision-making process and thoroughly reflects the viewpoints of the stakeholders.                                    |
| <b>Analyzes Alternatives and Consequences</b> | Begins to appraise the relevant facts and assumptions and identifies some alternatives. | Clarifies at least two alternatives and predicts their associated consequences in detail.                        | Clarifies a number of alternatives and evaluates each on the basis of whether or not there is interest and concern over the welfare of all stakeholders.        |
| <b>Chooses an Action</b>                      | Has difficulty identifying an appropriate course of action among alternatives.          | Formulates an implementation plan that delineates the execution of the decision.                                 | Formulates an implementation plan that delineates the execution of the decision and that evidences a thoughtful reflection on the benefits and risks of action. |

## Teamwork Rubric

| <b>Trait:</b>                     | <b>Unacceptable</b>   | <b>Needs Improvement</b>  | <b>Acceptable</b>   | <b>Exemplary</b>  |
|-----------------------------------|---|---|---|---|
| <b>Organizational Ability</b>     | Unprepared, unaware, and uninformed regarding team tasks; wastes time.  | Inconsistent preparation and easily distracted; time management problematic.  | Generally prepared and able to stay on task; time management skills adequate.   | Well prepared and focused on task accomplishment; maximizes effective use of team time.                                       |
| <b>Cooperativeness</b>            | Antagonistic toward team goals, activities, and members.  | Not clearly committed to team goals; does not always work well with team members.   | Usually willing and able to work with others to accomplish team goals and tasks.  | Clearly committed to team goals; shows strong interpersonal skills in working with others to accomplish team goals and tasks. |
| <b>Originality and Creativity</b> | Overcautious; produces uninspired, pedestrian ideas and solutions; almost never challenges problem assumptions. | Tries to be creative but rarely challenges problem assumptions; occasionally able to generate novel, workable ideas or solutions. | Focuses on being creative; sometimes challenges assumptions and generates novel, workable ideas and solutions (but not consistently). | Consistently challenges assumptions; manipulates problems and consistently generates novel, workable ideas and solutions.     |
| <b>Analytical Contribution</b>    | Understanding and application of analytical tools or methods is deficient.                                      | Understanding and application of analytical tools or methods is sometimes questionable.   | Generally capable regarding understanding and application of analytical tools or methods.   | Skilled and knowledgeable use of appropriate analytical tools or methods.   |
| <b>Dependability</b>              | Can rarely be relied upon.  | Inconsistency in reliability and dependability regarding team tasks and goals.  | Can almost always be depended upon to contribute to team effort.  | Always reliable and predictable regarding team tasks and goals.   |
| <b>Work Quantity Contribution</b> | Quantity of work contributed is well short of expectations.   | Somewhat deficient in the quantity of work contributed.   | Contribution to group effort meets expected workload.   | Contribution to group effort exceeds expected workload.   |
| <b>Work Quality Contribution</b>  | Contribution is of inferior quality.  | Somewhat deficient in the quality of work contributed.  | Contribution to group effort meets expected team quality standards.   | Contribution is consistently of superior quality.   |

**APPENDIX F**  
**Master of Accountancy (MACC)**

**Learning Goals #1-#4**  
**Description**

## MACC LEARNING GOAL #1

### ***Overall Goal***

*Students will demonstrate skills in effective communication and teamwork. Assessed in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 via group projects, presentations, written case study analyses, and quiz essay questions.*

To be deemed “Acceptable,” students are expected to maintain an 80 percent average on communication components of various resources, such as Deloitte and Touche Trueblood Team Research presentations (ACCT 815); professional cases and publications by the AICPA and Public Accounting Oversight Board, other textbook cases (ACCT 825); current issues in taxation as reported by RIA Weekly Tax Report or similar publication, South-Western Guide to Tax Research Cases, textbook tax cases (ACCT 835); and textbook auditing cases and quiz essays (ACCT 840).



## MACC LEARNING GOAL #2

### ***Overall Goal***

*Students will demonstrate an ability to use and manage technology. Assessed in ACCT 825 and ACCT 860 via accounting information systems (AIS), database and audit software projects, and effective use of technology in communication.*

To be deemed “Acceptable,” students are expected to maintain an 80 percent average on computer-based information systems projects and assignments with database software and audit software (such as Microsoft Dynamics GP and IDEA) and spreadsheet software (Excel) (ACCT 860); and technology-based presentations and analyses from the textbook "Management Control Systems" by Kenneth Merchant, 3rd edition, and a Guidestar not-for-profit comprehensive longitudinal analyses project (ACCT 825).

### MACC LEARNING GOAL #3

#### ***Overall Goal***

*Students will demonstrate an ability to conduct research of accounting and auditing standards and tax law. Assessed in ACCT 815, ACCT 835, and ACCT 840 via written solutions to case studies and presentations of the results of research activities.*

To be deemed “Acceptable,” students are expected to maintain at least an 80 percent average on technical analysis components of Deloitte and Touche Trueblood Team Research exercises and presentations (ACCT 815); written and oral analysis of relevant technical tax research exercises from Federal Tax Research by Raabe et al. (ACCT 835); and assignments based upon an auditing standard reference book and standards of the PCAOB (ACCT 840).

## MACC LEARNING GOAL #4

### ***Overall Goal***

*Students will demonstrate an ability to discern, evaluate, and respond to ethical dilemmas. Assessed in ACCT 825 via written solutions to case studies and presentations related to the Ethics Casebook.*

To be deemed “Acceptable,” students are expected to maintain at least an 80 percent average on assignments based upon an Ethics Casebook (ACCT 825). These assignments will determine students’ ability to identify ethical dilemmas, evaluate the environment, and choose appropriate actions.

**APPENDIX G**  
**BBA in Accounting**

**Overview of Assessment Results**

**1. Acquire knowledge of current accounting principles, theories, and applications.**

- a. Students will understand basic auditing concepts and how audit planning, fieldwork, and reporting relate to the audit process. Assessed in ACCT 640 via course examinations.**

Within the current review window, the revised accounting knowledge component for auditing was assessed in ACCT 640 during four semesters with the number of student observations totaling 199. Revised learning goal objectives were implemented and assessed during the Fall 2015 semester with the hiring of a new auditing professor. Assessments of the prior accounting knowledge learning objectives for the course are not included herein. As shown in the table below, results indicate that students have been able to adequately comprehend the concepts outlined in the learning objectives. During the past five years, there have been a total of three instructors for ACCT 640 due to turnover in this area. Changes in textbooks and pedagogy have also transpired in the course as a result. The faculty feel that while the results are favorable additional assessment data should be gathered on the recently modified learning goals and objectives so that sufficient baseline data exists for more meaningful longitudinal analysis. In the meantime, the faculty concluded that continued monitoring of this learning goal and related objectives was sufficient.

**Accounting Knowledge - Audit  
ACCT 640**

| <b>N = 199</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 1%                  | 32%               | 67%              |
| <b>Objective 2</b> | 7%                  | 64%               | 29%              |
| <b>Objective 3</b> | 7%                  | 66%               | 27%              |
| <b>Objective 4</b> | 1%                  | 48%               | 52%              |
| <b>Objective 5</b> | 1%                  | 48%               | 50%              |

- b. Students will be able to read, comprehend, and analyze financial accounting standards and financial accounting information. Assessed in ACCT 310, ACCT 410, and ACCT 610 via course examinations.**

Within the current review window, the accounting knowledge component for financial was assessed in ACCT 310 during nine semesters with the number of student observations totaling 529, in ACCT 410 during six semesters with the number of students observations totaling 327, and in ACCT 610 during eight semesters with the number of students observations totaling 393. As shown in the tables below, results are generally favorable. For ACCT 310, learning objective number four appears to be the most problematic area for students. However, performance on this objective and objective number two have improved during the current review window relative to

prior review window results. Faculty perceive that the changes associated with the timing of the accounting practice set in this course have improved student retention of the application topical areas as well as assessment results.

Results indicate that more students also appear to struggle with learning objective four in the ACCT 410 course. Once again, however, the portion of unacceptable results has improved from prior review window levels which were in the 22 percent range. Changes in the implementation of the assessment exam were done as the instructor felt that the results were indicative of a timing issue. Students were performing relatively worse on assessments within a topical area that was taught towards the beginning of the semester. The relative proportion of unacceptable results has greatly improved for this learning objective over time.

ACCT 610 results do not depict any major areas of concern. It is important to point out that concerns with learning objective number two were expressed in the prior report. This objective relates to governmental and not-for-profit accounting which is an inherently difficult topic for many financial accounting students. The current ACCT 610 instructor incorporated a Guidestar not-for-profit module and project in Fall 2014. It appears this has aided student learning in the not-for-profit portion of the course and improved assessment results for objective number two provide further support of this.

In sum, School of Accountancy faculty have implemented several changes as a result of assessment data in the financial accounting discipline. These changes are viewed as being associated with several marginal to significant improvements in student learning. Accounting faculty will continue to monitor this learning goal and the related objectives.

### **Accounting Knowledge - Financial**

#### **ACCT 310**

| <b>N = 529</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 2%                  | 35%               | 63%              |
| <b>Objective 2</b> | 7%                  | 62%               | 31%              |
| <b>Objective 3</b> | 5%                  | 55%               | 40%              |
| <b>Objective 4</b> | 15%                 | 59%               | 26%              |

### **Accounting Knowledge - Financial**

#### **ACCT 410**

| <b>N = 327</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 2%                  | 52%               | 46%              |
| <b>Objective 2</b> | 3%                  | 49%               | 48%              |
| <b>Objective 3</b> | 5%                  | 58%               | 37%              |
| <b>Objective 4</b> | 17%                 | 49%               | 34%              |

**Accounting Knowledge – Financial  
ACCT 610**

| <b>N = 393</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 10%                 | 42%               | 48%              |
| <b>Objective 2</b> | 7%                  | 50%               | 43%              |
| <b>Objective 3</b> | 8%                  | 47%               | 45%              |
| <b>Objective 4</b> | 8%                  | 48%               | 44%              |

- c. Students will understand how to use managerial accounting information for planning and control purposes and for making business decisions. Assessed in ACCT 320 and ACCT 620 via course examinations.**

Within the current review window, the accounting knowledge component for managerial was assessed in ACCT 320 during nine semesters with the number of student observations totaling 462 and in ACCT 620 during seven semesters with the number of student observations totaling 337. As shown in the tables below, results are once again generally favorable. However, it appears that ACCT 320 learning objective three and four are the most difficult for students. An analysis of the semester-by-semester results suggests that students' relatively poor performance on these learning objectives are consistent but have improved during the latter part of the current review window. Changes to the relative amounts of time devoted to the topics associated with these objectives have been implemented and it appears marginal improvements in assessment results are now taking place. Accounting faculty are aware of the continued student deficiency relative to these two learning objectives and intend to discuss it more thoroughly. A major change in the accounting curriculum that would eliminate ACCT 320 is also being discussed, so this will also need to be taken into consideration before significant efforts on improving ACCT 320 learning objective assessment results are expended.

Assessment results for ACCT 620 are improved relative to those posted during the prior two review windows. This was likely due to additional gains associated with a modification of the ACCT 620 assessment procedure. In 2008, it was revealed that the number of indicants for ACCT 620 assessment purposes was substantially higher than for other courses. Additionally, the percentages necessary for acceptable and exemplary were also somewhat different. For reasons outside of assessment, a new instructing professor was assigned to ACCT 620 commencing in Fall 2008. In an effort to make the ACCT 620 assessment instrument more consistent with those in other upper-level courses, this new instructor undertook a thorough review of the assessment procedure employed within ACCT 620 and recommended modifications to the number of indicants and changes to the percentages needed for acceptable and exemplary. Accounting faculty feel that the recent assessment results in ACCT 620

represent a solid baseline for future longitudinal analysis and continue to monitor this learning goal and related objectives.

**Accounting Knowledge - Managerial  
ACCT 320**

| <b>N = 462</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 6%                  | 47%               | 47%              |
| <b>Objective 2</b> | 3%                  | 43%               | 54%              |
| <b>Objective 3</b> | 25%                 | 39%               | 36%              |
| <b>Objective 4</b> | 19%                 | 61%               | 19%              |
| <b>Objective 5</b> | 8%                  | 42%               | 50%              |

**Accounting Knowledge - Managerial  
ACCT 620**

| <b>N = 337</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 8%                  | 45%               | 47%              |
| <b>Objective 2</b> | 5%                  | 29%               | 66%              |
| <b>Objective 3</b> | 7%                  | 60%               | 33%              |

- d. Students will be able to research and interpret the tax law and tax compliance system and develop an ability to apply theoretical knowledge to the federal system of tax administration. Assessed in ACCT 430 and ACCT 630 via course examinations.**

Within the current review window, the accounting knowledge component for tax was assessed in ACCT 430 during 15 semesters with the number of student observations totaling 518 and in ACCT 630 during eight semesters with the number of student observations totaling 194. As shown in the tables below, results for ACCT 430 are for the most part favorable. However, results for learning objective three concerning students’ understanding of tax compliance were viewed by the faculty as potentially problematic. Discussions with the instructor of the course suggest she is attempting to remedy the tax compliance concerns with a federal income tax return project. According to the instructor, students are introduced to the idea of tax compliance in early chapters of the course. However, the ACCT 430 curriculum is not designed to teach students repetitive data entry with regards to a Form 1040 tax form. Rather, the course is taught via a line-by-line approach that covers the underlying concepts and issues of each Form 1040 component. Students are generally given the assessments on the last day of class each semester. Recently, students have also been offered an extra credit opportunity to complete a very



thorough federal income tax return that is due the day of their final exam. Over 85 percent of the students complete this task, which definitely solidifies their understanding of compliance. However, assessment is done up to a week prior to the tax return assignment. In the future, the instructor intends to assign the tax return project earlier so that tax compliance concepts are better solidified in students' minds prior to the assessment. It is thought that this will improve the results of learning objective three. Additionally, the SOA is going to pay for the ACCT 430 instructor to attend a tax teaching and learning conference to further expose her to current pedagogical methods. In the meantime, this learning goal and objectives will continue to be monitored by the faculty.

Assessment results for ACCT 630 suggest significant improvements since the prior review window. Performance on learning objectives two and three have improved dramatically with the portion of unacceptable results declining by 10 percent and 18 percent, respectively. During the current review window, SOA faculty implemented additional instructional strategies in the topical areas related to these two learning objectives (tax conduit theory and tax law) in order to address the relative weaknesses. The improved assessment results indicate these changes have made an impact. The faculty intend to continue monitoring this learning goal and objectives.

### **Accounting Knowledge - Taxation**

#### **ACCT 430**

| <b>N = 518</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 6%                  | 39%               | 55%              |
| <b>Objective 2</b> | 15%                 | 52%               | 33%              |
| <b>Objective 3</b> | 23%                 | 31%               | 46%              |

### **Accounting Knowledge - Taxation**

#### **ACCT 630**

| <b>N = 194</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 13%                 | 76%               | 11%              |
| <b>Objective 2</b> | 11%                 | 77%               | 12%              |
| <b>Objective 3</b> | 13%                 | 69%               | 18%              |

- e. Students will understand fundamental accounting information system (AIS) and information technology (IT) concepts. Assessed in ACCT 560 via examinations and case assignments.**

Within the current review window, the accounting knowledge component for systems was assessed in ACCT 560 during nine semesters with the number of student observations totaling 369. Learning objectives were modified in Fall 2016, but the results of assessments since that time are not reported herein due to not being fully comparable to the results of the previous nine

semesters. As shown in the table below, results indicate the majority of students performed at acceptable levels.

During the current review window, the ACCT 560 professor has periodically modified both the sets of multiple-choice questions and the wording of individual questions used to assess students' performance on objectives one, two, and three to (1) reflect instructional adjustments he has made to improve the course and (2) improve the quality of the questions used to assess students' performance. Accounting faculty view these systematic changes in the ACCT 560 course and assessment procedure as positive. The prior ACCT 560 course structure was viewed as more computer science driven and "dated," whereas the current course is perceived to be more practical and accounting employer driven. Given the somewhat significant overhaul of the course, faculty would like to see several semesters of the assessment data for the recently-modified learning objectives before drawing any meaningful conclusions. In the meantime, accounting faculty will continue to monitor this learning goal and related objectives.

**Accounting Knowledge - Systems  
ACCT 560**

| <b>N = 369</b>     | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--------------------|---------------------|-------------------|------------------|
| <b>Objective 1</b> | 16%                 | 70%               | 14%              |
| <b>Objective 2</b> | 16%                 | 64%               | 20%              |
| <b>Objective 3</b> | 21%                 | 56%               | 23%              |
| <b>Objective 4</b> | 8%                  | 24%               | 68%              |

**2. Demonstrate skills in effective oral and written communication. Oral assessed in ACCT 620 and written assessed in ACCT 320 and ACCT 620 using Barton School of Business methods.**

Prior to Spring 2008, oral communication was assessed at the Barton School level in business courses containing oral presentations. Due to the uncertainty concerning how often these assessments would be administered, School of Accountancy faculty determined that additional oral communication assessments would be done in the managerial accounting capstone course ACCT 620. During the current review window, a total of 233 oral communication assessments were collected during a five semester timeframe within ACCT 620. As shown in the table below, data indicate that an overwhelming majority of accounting majors are deemed acceptable on all of the assessment attributes. The need for improvement in the verbal skills and nonverbal skills areas have been noted by faculty. Conversations during assessment result review meetings suggest that the high level of diversity in the accounting student body leads to English being a second language for many of our students. This hampers the verbal skills of these students as well as their nonverbal traits. Overall, the faculty viewed these results as positive. Use of

nonverbal communication skills was a weak area and primary concern during a prior review window with 27 percent of those assessed falling in the unacceptable category. The instructing professor implemented more specific instructions pertaining to presentation expectations in an attempt to further enhance this learning objective. The current results indicate that this change has continued to be effective. The accounting faculty are comfortable with the oral communication results when viewed in conjunction with a recent influx of students of a perceived lower quality. In short, university-level initiatives to increase student enrollments and student credit hours have not had a positive impact on incoming student quality. The faculty feel that continued monitoring of this learning goal is appropriate.

### **Oral Communication**

#### **ACCT 620**

| <b>N = 233</b>                                       | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--|---------------------|-------------------|------------------|
| <b>Organization (not rated if team presentation)</b> | 0%                  | 44%               | 56%              |
| <b>Preparation</b>                                   | 6%                  | 56%               | 39%              |
| <b>Verbal skills</b>                                 | 13%                 | 63%               | 24%              |
| <b>Nonverbal skills</b>                              | 16%                 | 72%               | 12%              |
| <b>Use of media (if appropriate)</b>                 | 5%                  | 60%               | 35%              |
| <b>Audience interaction (if appropriate)</b>         | N/A                 | N/A               | N/A              |

Prior to Spring 2008, written communication was assessed at the Barton School level. Once again, due to the uncertainty of how often these assessments would be administered, School of Accountancy faculty determined that additional written communication assessments would be done in the various accounting courses possessing written assignments including ACCT 320 and ACCT 620. During the current review window, a total of 299 written communication assessments were collected during a five semester timeframe within these three courses and other Barton School courses. As shown in the table below, use of language and spelling/grammar are the two weakest areas for those accounting students who were assessed. These results differ from those presented during the prior review window in that logic and organization was more problematic during that timeframe. In an effort to improve the use of language and spelling/grammar attributes, faculty have encouraged students to better proofread their writings, submit draft writings for instructor feedback, and make use of the university writing lab. One positive note is that accounting majors are generally viewed as possessing better communication skills than other Barton School students according to employers. Nonetheless, once again, the recent influx of lower quality students is perceived to have contributed to the decline in the written communication assessment results. The faculty have concluded that continued

monitoring of this learning goal as well as increased efforts to improve instruction in this area are necessary.

**Written Communication  
ACCT 320 and ACCT 620**

| <b>N = 299</b>   | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|--|---------------------|-------------------|------------------|
| <b>Logic and Organization</b>                                | 7%                  | 59%               | 34%              |
| <b>Use of Language</b>                                       | 15%                 | 61%               | 24%              |
| <b>Spelling and Grammar</b>                                  | 21%                 | 57%               | 22%              |
| <b>Appropriate Writing Style<br/>for Specific Assignment</b> | 9%                  | 54%               | 38%              |

**3. Attain clear analytical and reflective thinking abilities. Assessed in MGMT 681 via Barton School of Business methods.**

During the current review period, analytical and reflective thinking was assessed at the Barton School level during 14 semesters and a total of 267 accounting majors was contained in the sample. Assessment is completed in MGMT 681 via the Watson-Glaser Critical Thinking Appraisal. One of the national norming samples for the Watson-Glaser is a large group of upper-division college students from a variety of institutions. The Barton School’s initial criteria were matched against this national norm so that exemplary performance is at or above the 75th percentile of the norming sample (65 out of 80 questions correct), acceptable is between the 25th and 74th percentiles (52 to 64 correct), and unacceptable is below the 25th percentile (51 or fewer correct out of 80). The accounting faculty feel that accounting majors should be able to exceed this national norm by placing more than 25 percent in the upper quartile and less than 25 percent in the lower quartile. As shown in the table below, results from the 14 semesters provide support for this goal. Accounting majors placed more in the exemplary and less in the unacceptable categories when evaluated against the national norm. When compared to all Barton School majors (also shown below), accounting majors also do quite well. While the faculty are somewhat pleased with these results, comments from some employers suggest that accounting students are less skilled at critical thinking than students of competing business schools. As a result, faculty at both the SOA level and Barton School level have continued to explore additional ways of integrating more practice in critical thinking skills across the curriculum. Additionally, it is hoped that the implementation of the new course PHIL 105, Critical Thinking, which commenced in Fall 2016, will positively impact students’ critical and analytical thinking.

**Analytical Thinking  
MGMT 681 - Accounting Majors**

| <b>N = 267</b>       | <b>Unacceptable<br/>51 or Less Correct<br/>&lt;25<sup>th</sup> Percentile</b> | <b>Acceptable<br/>52 – 64 Correct<br/>25<sup>th</sup> – 74<sup>th</sup> Percentile</b> | <b>Exemplary<br/>65 - 80 Correct<br/>&gt;=75<sup>th</sup> Percentile</b> |
|----------------------|---|--|--|
| <b>Watson-Glaser</b> | 20%   | 53%  | 27%  |

**Analytical Thinking  
MGMT 681 – Barton School Non-Accounting Majors**

| <b>N = 759</b>       | <b>Unacceptable<br/>51 or Less Correct<br/>&lt;25<sup>th</sup> Percentile</b> | <b>Acceptable<br/>52 – 64 Correct<br/>25<sup>th</sup> – 74<sup>th</sup> Percentile</b> | <b>Exemplary<br/>65 - 80 Correct<br/>&gt;=75<sup>th</sup> Percentile</b> |
|----------------------|---|--|--|
| <b>Watson-Glaser</b> | 31%   | 49%  | 20%  |

**4. Understand ethical decision-making. Assessed in ACCT 320 and ACCT 620 using ethics modules containing accounting-based case studies.**

Due to the discontinuation of the previous Barton School assessment procedure for ethical decision-making, this learning goal was assessed directly by the SOA for the first time in Spring 2008. Direct assessment of this learning goal within ACCT 320 and ACCT 620 has continued since that time. During the current review period, ethical decision-making was assessed during 13 semesters with a total of 539 accounting majors contained in the sample. As shown in the table below, results from the case study approach employed indicate that an overwhelming majority of accounting majors exhibit high levels of ethics in their decision-making. Faculty are pleased with these results overall. Improvements in the results of the “identifies dilemma” attribute were noted with an 8 percent decline in the portion of unacceptable students in this category when compared to the prior review window. With the possible elimination of ACCT 320 from the accounting curriculum, the faculty are considering what other course or courses ethical decision-making might be assessed in beyond the current ACCT 620. With ethics being an area of emphasis for national accounting certification exams, the faculty want to ensure that sufficient attention is placed on ethical dilemmas. Continued monitoring of this learning goal was deemed appropriate.

**Ethical Decision-Making  
ACCT 320 and ACCT 620**

| <b>N = 539</b>                                | <b>Unacceptable</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|---|---------------------|-------------------|------------------|
| <b>Identifies Dilemma</b>                     | 11%                 | 42%               | 47%              |
| <b>Considers Stakeholders</b>                 | 14%                 | 42%               | 44%              |
| <b>Analyzes Alternatives and Consequences</b> | 18%                 | 44%               | 38%              |
| <b>Chooses an Action</b>                      | 5%                  | 14%               | 81%              |

**5. Develop active collaborative skills and the ability to work as part of a team. Assessed in ACCT 620 and ACCT 640 using Barton School of Business methods.**

Prior to Spring 2008, teaming skills were supposed to be assessed at the Barton School level. However, no Barton School-approved method for assessing this learning goal existed until early-Spring 2008. Due to the uncertainty of how often these assessments would be administered, accounting faculty determined that teamwork assessments would be done in the managerial accounting capstone course ACCT 620. Teamwork was first assessed during Spring 2008 in ACCT 620 and has continued since that time. Additionally, teamwork is also now being assessed in ACCT 640. During the current review period, teamwork was assessed in ACCT 620 during 10 semesters and ACCT 640 during two semesters with a total number of student ratings of 1,739 contained in the sample. The assessment method is student-based in that the results are derived solely from student opinions collected via an online peer-grading rubric. As shown in the table below, results reveal that an overwhelming majority of accounting students are viewed by their peers as acceptable or exemplary team members. The faculty have discussed the inherent weakness of a student-reported measure. However, it was noted that student opinions of peers are clearly important when it pertains to effective teams and that many teamwork dynamics are more observable by students than by faculty. Moreover, a faculty member's opinion on a student's teaming skills may actually be less important than that student's peers. In light of the aforementioned dialogue, faculty determined that further discussion regarding this assessment method at the Barton School assessment committee level was appropriate.

**Teamwork  
ACCT 620 and ACCT 640**

| <b>Number of Ratings N = 1,739</b> | <b>Unacceptable</b> | <b>Needs Improvement</b> | <b>Acceptable</b> | <b>Exemplary</b> |
|------------------------------------|---------------------|--------------------------|-------------------|------------------|
| <b>Organizational Ability</b>      | 0%                  | 3%                       | 19%               | 78%              |

|                                   |    |    |     |     |
|-----------------------------------|----|----|-----|-----|
| <b>Cooperativeness</b>            | 0% | 2% | 12% | 86% |
| <b>Originality and Creativity</b> | 0% | 2% | 22% | 76% |
| <b>Analytical Contribution</b>    | 0% | 2% | 18% | 80% |
| <b>Dependability</b>              | 0% | 2% | 13% | 85% |
| <b>Work Quantity Contribution</b> | 0% | 1% | 14% | 84% |
| <b>Work Quality Contribution</b>  | 0% | 2% | 15% | 83% |

**APPENDIX H**  
**Master of Accountancy (MACC)**

**Overview of Assessment Results**



**1. Demonstrate skills in effective communication and teamwork. Assessed in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 via group projects, presentations, written case study analyses, and quiz essay questions.**

Students enrolled in ACCT 815, ACCT 825, ACCT 835, and ACCT 840 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal concerning effective communication and teamwork is shown below. As shown in the table, students consistently scored in the acceptable range on communication and teamwork assessments.

Within ACCT 815, communication and teamwork skills are generally regarded as acceptable. Students are assessed on multiple occasions for oral and written communication as well as teamwork skills. Oral communication and teamwork skills are assessed via team presentations whereby each team member is required to speak. Each student participates in a total of six team presentations during the course of the semester. A detailed presentation assessment sheet (rubric) containing feedback in the areas of oral communication, quality of technical analysis, ability to address questions from other students in the classroom, and overall effectiveness is provided to each student upon the completion of each presentation. This allows students to identify their individual weaknesses and work on improvement in these areas before subsequent presentations. As a general rule, all students make significant progress during the course of the semester in improving all areas of presentation effectiveness. Written communication skills are assessed via assignments requiring formal case study analyses and solutions. A total of eight written assignments is required of each student throughout the semester. Significant feedback is provided to students on each written assignment to encourage continuous improvement. As a general rule, all students make significant progress during the course of the semester in improving their written communication skills. Each member of a work team is also allowed to assess his/her teammates at the end of the semester.

Results from ACCT 825 are also viewed as adequate. Unscripted group PowerPoint presentations have been shortened in duration from seventy-five minutes to forty-five minutes due to increased course content. Individual students make short presentations on various ethics cases. Overall, the quality of the students' group and individual communication skills has been excellent. Student Perceptions of Teaching Effectiveness (SPTE) feedback indicates that the multiple presentation format allows for important honing of their communication skills. Going forward, the faculty will continue to monitor the communications performance of students in ACCT 825 and offer assistance and guidance to students who might from time to time require additional attention.

Results from assessment in ACCT 835 indicate that a clear majority of students exhibit adequate overall writing competence. However, tax faculty indicate that certain aspects of students' writing style could still be improved. To this end, students are referenced to the following website, and it is reviewed briefly in class for guidance on communicating tax research results: <http://www2.gsu.edu/~accerl/>.

Overall, results from ACCT 840 mirror those presented from other courses concerning communication and teamwork. Students' communications skills were assessed using written

case assignments completed individually and a quiz essay question. The professor's performance evaluation was based primarily on the content quality of students' written submissions. Form (grammar, spelling, etc.) quality was considered for evaluation purposes if it adversely affected the professor's ability to understand the content of a student's written submission. ACCT 840 students' teamwork skills were assessed using written case assignments completed outside class and in-class team activities.

Given the level of emphasis placed on communication and teamwork within MACC courses, the faculty are quite pleased with these assessment results and view continued monitoring of this learning goal as an appropriate course of action.

### **Effective Communication and Teamwork**

| <b>Course</b>   | <b>N</b> | <b>Unacceptable</b> | <b>Acceptable</b> |
|-----------------|----------|---------------------|-------------------|
| <b>ACCT 815</b> | 52       | 8%                  | 92%               |
| <b>ACCT 825</b> | 44       | 2%                  | 98%               |
| <b>ACCT 835</b> | 53       | 0%                  | 100%              |
| <b>ACCT 840</b> | 50       | 4%                  | 96%               |

### **2. Demonstrate an ability to use and manage technology. Assessed in ACCT 825 and ACCT 860 via accounting information systems (AIS), database and audit software projects, and effective use of technology in communication.**

Students enrolled in ACCT 825 and ACCT 860 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal of use and management of technology follows. As shown in the table, students consistently scored in the acceptable range on technology assessments.

ACCT 825 places an emphasis on technology-based presentations including the incorporation of supplementary data platforms including embedded internet links, and multimedia files (audio and video). Presentations become increasingly sophisticated as students feel more comfortable with the technology and their own presentation skills. Advanced Powerpoint and Excel techniques are critical aspects of the course. Additionally, the Guidestar not-for-profit accounting data website is used extensively throughout the course, and a semester project requiring longitudinal analysis via the website provides further evidence of student learning of this technological component.

Students enrolled in ACCT 860 gain hands-on experience and proficiency with two types of software they are not asked to apply in the undergraduate accounting curriculum: database management software (Microsoft Dynamics GP) and audit software (IDEA). The students complete a series of MDGP projects that requires them to process different types of transactions;

produce accounting documents, schedules and reports; identify and download relevant data to Excel; and analyze data using pivot tables and other techniques. Likewise, the students complete a series of IDEA data analysis projects that requires them to sort, summarize, stratify, and extract data; apply built-in functions; perform digital analysis (Benford's Law); select and evaluate samples; merge files; export files to Excel; prepare schedules, charts, and reports; and use scripts to design repeatable tests. These software projects represent the foundation of the use and management of technology assessment within ACCT 860.

The overwhelming majority of MACC students possess significant technology skills across a variety of spectrums prior to being admitted to the program. This learning goal provides a framework for adding to students' use of accounting-specific and communication-oriented technology. The School of Accountancy's faculty are pleased with these assessment results and view continued monitoring of this learning goal as an appropriate course of action.

### **Ability to Use and Manage Technology**

| <b>Course</b>   | <b>N</b> | <b>Unacceptable</b> | <b>Acceptable</b> |
|-----------------|----------|---------------------|-------------------|
| <b>ACCT 825</b> | 44       | 2%                  | 98%               |
| <b>ACCT 860</b> | 47       | 2%                  | 98%               |

### **3. Demonstrate an ability to conduct research of accounting and auditing standards and tax law. Assessed in ACCT 815, ACCT 835, and ACCT 840 via written solutions to case studies and presentations of the results of research activities.**

Students enrolled in ACCT 815, ACCT 835, and ACCT 840 were assessed during the semesters in which these courses were taught during the current review window. A table summarizing the assessment results of the learning goal of conducting research of accounting and auditing standards and tax law follows. As shown in the table, students consistently scored in the acceptable range on research assessments.

Within ACCT 815, student research skills are generally regarded as acceptable. Students are assessed on multiple occasions for research skills via team presentations. Each student participates in a total of six team presentations during the course of the semester. A detailed presentation assessment sheet containing feedback in the areas of oral communication, quality of technical analysis, ability to address questions from other students in the classroom, and overall effectiveness is provided to each student upon the completion of each presentation. The quality of technical analysis and ability to address questions from other students are used as indicators of students' research skills. As a general rule, all students make significant progress during the course of the semester in improving the technical research skills. Research abilities are also assessed via assignments requiring formal case study analyses and solutions. A total of eight written assignments is required of each student throughout the semester. Significant feedback is provided to students on each written assignment to encourage continuous improvement. As a

general rule, all students make significant progress during the course of the semester in improving their technical research skills.

Students' tax research skills in ACCT 835 have also been acceptable. However, the graduate accounting program is dedicated to helping students develop critical analysis skills well beyond the level of expectation in the undergraduate program. Consequently, accounting faculty decided to devote extra time to the standard research methodology: fact gathering, identification of issues, locating authority, analysis and evaluation of authority, and conclusions and recommendations. Specifically, emphasis is placed on issue identification and analysis. These concepts are introduced at the beginning of the semester so students can better use this framework in their overall approach to the course. The majority, if not all, ACCT 835 students have their own laptop computers and complete hands-on exercises and searches with these devices. Weekly assignments include students' researching tax issues and presenting the findings to the class. Students also complete a major research project and present the results.

Overall, results from ACCT 840 mirror those presented from other courses concerning accounting research. ACCT 840 students' research skills were assessed via written case assignments the students completed individually and in teams. The case assignments required the students to (1) identify and study relevant audit guidance and (2) read and analyze an academic research article.

Much like improving communication skills, MACC courses place a significant emphasis on developing satisfactory research skills. Enormous amounts of class time and instruction time are devoted to research-type exercises, assignments, and projects. Given the robust positive assessment data related to the research learning goal, accounting faculty feel that continued monitoring of this learning goal is sufficient at this time.

#### **Ability to Conduct Research of Accounting and Auditing Standards and Tax Law**

| <b>Course</b>   | <b>N</b> | <b>Unacceptable</b> | <b>Acceptable</b> |
|-----------------|----------|---------------------|-------------------|
| <b>ACCT 815</b> | 52       | 8%                  | 92%               |
| <b>ACCT 835</b> | 34       | 3%                  | 97%               |
| <b>ACCT 840</b> | 50       | 6%                  | 94%               |

#### **4. Demonstrate an ability to discern, evaluate, and respond to ethical dilemmas. Assessed in ACCT 825 via written solutions to case studies and presentations related to the Ethics Casebook.**

Students enrolled in ACCT 825 were assessed during the semesters in which this course was taught during the current review window. A table summarizing the assessment results of discerning, evaluating, and responding to ethical dilemmas follows. As shown in the table, students consistently scored in the acceptable range on ethical decision-making assessments.

Students are presented with cases from a variety of disciplines, including auditing, corporate governance, bioethics, non-profit, and SEC accounting. Students are required to write a paper on their findings, and present their findings to the class structured as a colloquium. Textbook cases are supplemented from a variety of external sources, including the *Journal of Accountancy* and the *Wall Street Journal*. The understanding of ethical dilemmas by students and their overall performance regarding resolution of the dilemmas have been consistently strong. Going forward, cases will continue to be freshened and updated every semester to provide the students with the most salient ethical discussion. With ethics being an area of emphasis for national accounting certification exams, accounting faculty want to ensure that sufficient attention is placed on ethical dilemmas. Continued monitoring of this learning goal was deemed appropriate.

**Ability to Discern, Evaluate, and Respond to Ethical Dilemmas**

| <b>Course</b>   | <b>N</b> | <b>Unacceptable</b> | <b>Acceptable</b> |
|-----------------|----------|---------------------|-------------------|
| <b>ACCT 825</b> | 44       | 2%                  | 98%               |

# **APPENDIX C**

## **GEM Enrollment Plan Masters of Accountancy**

## **GEM Masters of Accountancy (rev March 2019)**

### **1. Qualitative description of department and program**

The MAcc program offers three tracks: a traditional MAcc, a MAcc with an emphasis in Information Systems, and a MAcc with an emphasis in Taxation. Each track consists of thirty hours. The Taxation emphasis is inactive due to a lack of student demand.

The MAcc program faces several challenges to the current environment. The program largely exists to allow traditional students to earn additional college credit to accumulate the necessary hours and talents to sit for and successfully pass the Certified Public Examination. Kansas State Regulations require completion of 150 college credit hours. Some states (like Texas) expressly call for graduate degrees to reach the necessary requirement. Some students simply take undergraduate hours to reach the required hours. In addition, WSU attracts significant numbers of returning adult students, many of whom already possess a large number of college credits. Given the approach taken by the State of Kansas, adult students with adequate undergraduate hours do not have the need for a graduate degree. Graduate tuition is also an impediment for some students. As the coursework is predicated on passing the CPA examination, the undergraduate course prerequisites focus on US financial accounting and auditing standards, as well as US taxation and business laws. This makes international admissions highly problematic. The vast majority of MAcc students enter the program already holding full-time permanent employment.

Several initiatives were begun during the past several years in an effort to increase enrollment. First, a simplified enrollment process was begun by removing a significant impediment. A number of regional universities aspirational to WSU (University of Kansas; Kansas State University) began removing the automatic requirement that applicants submit a Graduate Management Admissions Test score. Students found the waiving of an exam that costs several hundred dollars and many hours study to be highly persuasive in the program selection process. Second, the School has undertaken more effective marketing of the program. The majority of our graduate students come from our undergraduate program. All faculty members were asked to make their undergraduate classes aware of the advantages of earning a MAcc at WSU. Additionally, the MAcc program coordinator was moved into junior-level courses. This strongly demystified the program, making our MAcc a first, best choice for more students.

The School of Accountancy is separately accredited by the Association to Advance Collegiate Schools of Business (AACSB). The School of Accountancy has seven Ph.D. faculty on staff, as well as three lecturers. All Ph.D. faculty are actively engaged in academic research. Lecturers are called on to engage the business community. One lecturer is a former member of the Kansas State Board of Public Accountancy. Another lecturer sits on the Boards of Via Christi Hospitals, and Heartspring. The MAcc Applied Learning Experience involves using premium Guidestar.org access to nonprofit entity tax returns to conduct in-depth analyses, coupled with interaction with nonprofit executives. As an additional extension of this Non-Profit Board work, a study of Implicit Bias was begun in the course responsible for covering ethics. This involves the use of Harvard University-based instruments. The Guidestar database tool and the use of the Implicit Bias tests represent faculty innovation to make our educational experience highly career-relevant to our MAcc students. We strive to make our courses accessible to students who work at full-time jobs. Classes are available in the evening, following a consistent schedule every year. Given the highly interactive and interpersonal nature of the profession, it is our opinion that classes that prepare students for a career in accounting should be face-to-face, and not on an online format. Additionally, the School of Accountancy has received notice of program reaccreditation by the AACSB.

## **2. Aspirational vision (including how it fits into the department and college strategic plans).**

“Aspirational vision” is to conform with the college’s strategic plan. This includes attracting faculty who can perform research and providing students with skills to perform in the workplace.

## **3. Summary of Enrollment history over past 5 years.**

2014: 29

2015: 22

2016: 27

2017: 33

2018: 42

Numbers of students had fallen but has recovered strongly. Most of our MAcc admissions come from our own undergraduate student ranks. As a result of our efforts to effectively promote the MAcc to our undergraduate accounting students, enrollment in the MAcc has increased and stabilized.



#### **4. Summary of previous investments into the program.**

We have been marketing our graduate program to our undergraduate students enrolled in junior and senior-level accounting courses. This is done in every junior and senior level course every semester.

The School provides financial support for faculty development in a variety of ways: professional organization memberships and subscriptions, licensure fees, and travel to academic conferences. The School believes in the continuous quality improvement of its faculty. A continually improving faculty will help insure that the educational experience of our students is of the highest quality and value. Our students and their employers demand a quality, value-added academic experience from the School and its faculty, and this is one way to help ensure that happens.

#### **5. Goals (including objectives/purposes, actions/tactics, assessment schedule, metrics, and methodology, budget required, proposed budget source).**

Our short-term goal is to maintain student enrollment at a level that represents an efficient utilization of faculty resources and that offers students a valuable classroom learning experience. Given the strongly negative external events in the Wichita accounting market (the significant downsizing of the Grant Thornton and EY audit offices), maintaining current enrollment is clearly the best-case scenario for the foreseeable future.

Actions/tactics: Most of our MAcc students emerge from the undergraduate accounting program here at WSU. All accounting faculty are reminded to make their students aware of the availability and accessibility of the MAcc program. The MAcc program coordinator teaches at both the junior and senior levels in mandatory courses. This practice actively makes the program highly visible to our students. In addition, WSU enjoys the largest Beta Alpha Psi accounting honors organization in the state. The BAP faculty advisor actively encourages students to consider graduate education at WSU. Since the best and most reliable source of students for graduate classes is from our own undergraduate program, external online marketing has not been effective in recruiting additional students.

We will continue to market our graduate program to our undergraduate students enrolled in junior and senior level classes. This will be done in every class every semester.

Assessment schedule: Enrollment is monitored closely every semester by the Director and Program Coordinator. The accounting faculty as a whole meets periodically to review enrollment levels and course/program content.

Metrics: Re: enrollment: Head count of 45 by 2020.

Methodology: N/A.

Budget: \$0.00